

Internal Revenue bulletin

Bulletin No. 2009-51
December 21, 2009

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Notice 2009-90, page 859.

This notice provides rules relating to the availability of the production tax credit for refined coal.

Rev. Proc. 2009-48, page 864.

Specifications are set forth for the private printing of paper and laster-printed substitutes for the February 2009 revisions of Form W-2c, *Corrected Wage and Tax Statement*, and Form W-3c, *Transmittal of Corrected Wage and Tax Statements*. Rev. Proc. 2006-19 superseded.

EMPLOYEE PLANS

T.D. 9472, page 850.

Final regulations under section 4980F of the Code provide guidance relating to the section's application to a plan amendment that is permitted to be effective before the plan amendment's applicable amendment date. The regulations also reflect certain amendments made to section 4980F by the Pension Protection Act of 2006.

Announcement 2009-85, page 938.

Temporary closing of the determination letter program for adopters of pre-approved defined benefit plans. The Service announces that it will temporarily stop accepting determination letter applications for defined benefit plans filed on Form 5307, beginning February 22, 2010. This announcement does not affect the ability of adopting employers to apply for determination letters on Form 5307 for pre-approved defined contribution plans.

EMPLOYMENT TAX

Notice 2009-80, page 859.

2010 social security contribution and benefit base; domestic employee coverage threshold. The Commissioner of the Social Security Administration has announced (1) the OASDI contribution and benefit base for remuneration paid in 2010 and self-employment income earned in taxable years beginning in 2010, and (2) the domestic employee coverage threshold amount for 2010.

Rev. Proc. 2009-48, page 864.

Specifications are set forth for the private printing of paper and laster-printed substitutes for the February 2009 revisions of Form W-2c, *Corrected Wage and Tax Statement*, and Form W-3c, *Transmittal of Corrected Wage and Tax Statements*. Rev. Proc. 2006-19 superseded.

ADMINISTRATIVE

Notice 2009-93, page 863.

This notice creates a pilot program allowing filers of information returns to truncate an individual payee's nine-digit identifying number on paper payee statements for calendar years 2009 and 2010 if the filers meet the requirements set forth in this notice.

(Continued on the next page)

Finding Lists begin on page ii.



Department of the Treasury
Internal Revenue Service

Rev. Proc. 2009-49, page 879.

General rules and specifications for private printing of substitute forms. This procedure provides requirements for reproducing paper substitutes and for furnishing substitute recipient statements for Forms 1096, 1098, 1099, 5498, W-2G, 1042-S, and 8935. It will be reproduced as the next revision of Publication 1179. Rev. Proc. 2008-36 superseded.

Rev. Proc. 2009-54, page 930.

2010 optional standard mileage rates. This procedure announces 50 cents as the optional rate for deducting or accounting for expenses for business use of an automobile, 14 cents as the optional rate for use of an automobile as a charitable contribution, and 16.5 cents as the optional rate for use of an automobile as a medical or moving expense for 2010. The procedure also provides rules for substantiating the deductible expenses of using an automobile for business, moving, medical, or charitable purposes. Rev. Proc. 2008-72 superseded.

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying

the tax law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are compiled semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations,

court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

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Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 62.—Adjusted Gross Income Defined

26 CFR 1.62–2: *Reimbursements and other expense allowance arrangements.*

Rules are provided under which a reimbursement or other expense allowance arrangement for the cost of operating an automobile for business purposes will satisfy the requirements of section 62(c) of the Code as to business connection, substantiation, and returning amounts in excess of expenses. See Rev. Proc. 2009-54, page 930.

Section 162.—Trade or Business Expenses

26 CFR 1.162–17: *Reporting and substantiation of certain business expenses of employees.*

Rules are provided for substantiating the amount of a deduction for an expense for business use of an automobile. See Rev. Proc. 2009-54, page 930.

Section 170.—Charitable, etc., Contributions and Gifts

26 CFR 1.170A–1: *Charitable, etc., contributions and gifts; allowance of deduction.*

Rules are provided for substantiating the amount of a deduction for an expense for charitable use of an automobile. See Rev. Proc. 2009-54, page 930.

Section 213.—Medical, Dental, etc., Expenses

26 CFR 1.213–1: *Medical, dental, etc., expenses.*

Rules are provided for substantiating the amount of a deduction or an expense for use of an automobile to obtain medical services. See Rev. Proc. 2009-54, page 930.

Section 217.—Moving Expenses

26 CFR 1.217–2: *Moving expenses.*

Rules are provided for substantiating the amount of a deduction or an expense for use of an automobile as part of a move. See Rev. Proc. 2009-54, page 930.

Section 1016.—Adjustments to Basis

26 CFR 1.1016–3: *Exhaustion, wear and tear, obsolescence, amortization, and depletion for periods since February 28, 1913.*

Rules are provided for reduction of basis for business use of an automobile under either the optional standard mileage rate method or a mileage allowance under a reimbursement or other expense allowance arrangement. See Rev. Proc. 2009-54, page 930.

Section 4980F.—Failure of Applicable Plans Reducing Benefit Accruals to Satisfy Notice Requirements

26 CFR 54.4980F–1: *Notice requirements for certain pension plan amendments significantly reducing the rate of future benefit accrual.*

T.D. 9472

DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Parts 1 and 54

Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulation.

SUMMARY: This document contains final regulations providing guidance relating to the application of the section 204(h) notice requirements to a pension plan amendment that is permitted to reduce benefits accrued before the plan amendment's applicable amendment date. These regulations also reflect certain amendments made to the section 204(h) notice requirements by the Pension Protection Act of 2006. These final regulations generally affect sponsors, administrators, participants, and beneficiaries of pension plans.

DATES: *Effective date:* These regulations are effective on November 24, 2009.

Applicability Date: For dates of applicability of these regulations, see Q&A–18, §54.4980F–1 of these regulations.

FOR FURTHER INFORMATION CONTACT: Pamela R. Kinard at (202) 622–6060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these final regulations were previously reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545–1780, in conjunction with the Treasury decision (T.D. 9052, 2003–1 C.B. 879), relating to Notice of Significant Reduction in the Rate of Future Benefit Accrual, published on April 9, 2003 in the **Federal Register** (68 FR 17277). There are no proposals for substantive changes to this collection of information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Background

Overview

This document contains amendments to 26 CFR parts 1 and 54 under sections 411(d)(6) and 4980F of the Internal Revenue Code (Code). This Treasury decision amends §54.4980F–1 of the Treasury regulations to reflect changes made to section 4980F by the Pension Protection Act of 2006, Public Law 109–280 (120 Stat. 780) (PPA '06). In addition, this Treasury

decision amends §1.411(d)-3 to reflect changes to section 411(d)(6) made by section 1107 of PPA '06.

Section 411(d)(6) Protected Benefits

Section 401(a)(7) of the Code provides that a trust does not constitute a qualified trust unless the plan under which the trust is established and maintained satisfies the requirements of section 411 (relating to minimum vesting standards). Section 411(d)(6)(A) and §1.411(d)-3(a)(1) provide that a plan is treated as not satisfying the requirements of section 411 if the accrued benefit of a participant is decreased by an amendment of the plan, other than an amendment described in section 412(d)(2) (formerly section 412(c)(8)), section 4281 of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, or any other applicable law. Applicable law includes sections 418D and 418E of the Code and section 1541(a)(2) of the Taxpayer Relief Act of 1997, Public Law 105-34 (111 Stat. 788, 1085). Section 204(g) of ERISA contains parallel rules to section 411(d)(6) of the Code.

Notice Requirements for Significant Reduction in the Rate of Future Benefit Accruals

Section 4980F imposes an excise tax when a plan administrator fails to provide timely notice of a plan amendment that provides for a significant reduction in the rate of future benefit accrual. For this purpose, the elimination or reduction of an early retirement benefit or retirement-type subsidy is treated as having the effect of reducing the rate of future benefit accrual. Section 4980F(e)(3) provides that, except as provided in regulations, the notice must be provided within a "reasonable time" before the effective date of the plan amendment. Section 204(h) of ERISA contains parallel rules to section 4980F of the Code, and a notice required under section 4980F of the Code or section 204(h) of ERISA is generally referred to as a "section 204(h) notice."

The Secretary of the Treasury has interpretive authority over sections 411(d)(6)

and 4980F of the Code as well as sections 204(g) and 204(h) of ERISA, including the subject matter addressed in these regulations. See section 101(a) of Reorganization Plan No. 4 of 1978, 29 U.S.C. 1001nt (under which the Secretary of the Treasury generally has the authority to issue regulations under parts 2 and 3 of subtitle B of title I of ERISA, including sections 204(g) and 204(h) of ERISA).¹ Thus, these Treasury regulations under sections 411(d)(6) and 4980F of the Code also apply for purposes of sections 204(g) and 204(h) of ERISA.

Provisions of the Pension Protection Act of 2006

Section 402 of PPA '06 provides special funding rules for plans maintained by an employer that is a commercial passenger airline or the principal business of which is providing catering services to a commercial passenger airline. Section 402(h)(4) of PPA '06 provides that, in the case of a plan amendment adopted in order to comply with the rules in section 402 of PPA '06, any notice required under section 4980F(e) of the Code (or section 204(h) of ERISA) must be provided within 15 days of the effective date of the plan amendment. Section 402 of PPA '06 generally applies to amendments made pursuant to section 402 of PPA '06 for plan years ending after the date of enactment of PPA '06 (August 17, 2006).

Section 502(c) of PPA '06 amended section 4980F(e)(1) of the Code (and section 204(h) of ERISA) to add a requirement that, if a section 204(h) notice is required with respect to an amendment, any employer with an obligation to contribute to the plan receive a section 204(h) notice. This new disclosure requirement is effective for plan years beginning after December 31, 2007.

Section 1107 of PPA '06 provides that any plan amendment made pursuant to a PPA '06 change may be retroactively effective and, except as provided by the Secretary of the Treasury, does not violate the anti-cutback rules of section 411(d)(6) of the Code (or section 204(g) of ERISA)

if, in addition to satisfying the conditions specified in section 1107(b)(2) of PPA '06, the amendment is made on or before the last day of the first plan year beginning on or after January 1, 2009 (January 1, 2011, with respect to governmental plans).

Notice Requirements Relating to Plan Amendments Affecting Previously Accrued Benefits

In addition to the section 204(h) notice requirement, both the Code and ERISA include a number of other requirements to provide information to certain parties (such as participants, beneficiaries, and contributing employers) regarding the potential effect of a plan amendment that is permitted to reduce or eliminate previously accrued benefits.

Section 412(d)(2) of the Code provides special rules relating to retroactive plan amendments. Rev. Proc. 94-42, 1994-1 C.B. 717, see §601.601(d)(2)(ii)(b), sets forth procedures under which a plan sponsor may file notice with and obtain approval from the Secretary of the Treasury for a retroactive amendment described in former section 412(c)(8) (now section 412(d)(2)) that reduces prior accrued benefits. Section 4 of Rev. Proc. 94-42 provides guidance relating to the written notice that must be provided to affected parties (employee organizations, participants, beneficiaries, and alternate payees) regarding the application for approval of a retroactive plan amendment to reduce accrued benefits under section 412(d)(2).

Section 113(a)(1)(B) of PPA '06 added Code section 436 which provides rules limiting benefits and benefit accruals for single-employer plans with certain funding shortfalls.² In general, these limits are based on a plan's adjusted funding target attainment percentage (AFTAP)³ and include limits on unpredictable contingent event benefits⁴ (where the plan's AFTAP is or would be below 60 percent), certain plan amendments which would increase liabilities of the plan by reason of an increase in benefits (where the plan's AFTAP is or would be below 80 percent), and prohibited payments (where the plan's

¹ In addition, sections 204(g) and 204(h) of ERISA include provisions authorizing the Secretary of the Treasury to issue guidance with respect to specific issues.

² Section 103(a) of PPA '06 added section 206(g) of ERISA, the parallel provision to section 436 of the Code.

³ For a definition of AFTAP, see section 436(j)(2).

⁴ For a definition of unpredictable contingent event benefit, see section 436(b)(3).

AFTAP is below 60 percent or is at least 60 percent but below 80 percent, or during a period in which the plan sponsor is a debtor in a case under title 11 U.S.C. or similar federal or State law and the plan actuary has not certified that the plan's AFTAP is at least 100 percent for the plan year), and a cessation of benefit accruals (where the plan's AFTAP is below 60 percent).⁵

Section 101(j) of ERISA requires the plan administrator to provide a written notice to plan participants and beneficiaries, generally within 30 days after the plan becomes subject to the benefit limitations in section 206(g)(1), (3), or (4) of ERISA (which are parallel to the benefit limitations in Code section 436(b), (d), or (e)) relating to unpredictable contingent event benefits, prohibited payments, and cessation of benefit accruals. Section 101(c)(1)(A)(ii) of the Worker, Retiree, and Employer Recovery Act of 2008, Public Law 110-458 (122 Stat. 5092) (WRERA), amended section 101(j) of ERISA to authorize the Secretary of the Treasury, in consultation with the Secretary of Labor, to prescribe rules applicable to the notice requirements under section 101(j) of ERISA.

Section 418D of the Code (and the parallel provision at section 4244A of ERISA) provides that a multiemployer plan in reorganization is permitted to adopt an amendment reducing or eliminating accrued benefits attributable to employer contributions under the plan. Under section 418D(b), an amendment is not permitted to reduce or eliminate benefits unless notice is given to plan participants, beneficiaries, and other affected persons at least 6 months before the first day of the plan year in which the amendment reducing benefits is adopted. The notice must include certain information, including an explanation of the rights and remedies of participants and beneficiaries under the plan and notification that, if contributions under the plan are not increased, accrued benefits under the plan for certain participants and beneficiaries will be reduced or an excise tax will be imposed on contributing employers.

Section 418E of the Code (and the parallel provision at section 4245 of ERISA) provides rules relating to suspension of

benefits under an insolvent multiemployer plan. If payments of basic benefits under the plan exceed the resource benefit level or the level of basic benefits of the plan for the plan year, the payment of benefits must be suspended to the extent necessary to reduce such payments to the greater of the resource benefit level of the plan or the level of basic benefits. Section 418E of the Code provides that plans in reorganization that may become insolvent must provide notice to the Pension Benefit Guaranty Corporation (PBGC), contributing employers, employee organizations, plan participants, and beneficiaries that, certain non-basic benefit payments will be suspended if insolvency occurs.

Section 4281 of ERISA provides rules relating to the reduction of benefits or the suspension of benefit payments under certain terminated multiemployer plans. Section 4281(c) of ERISA provides that, if the value of nonforfeitable benefits under a terminated plan exceeds the value of a plan's assets, the plan must be amended to reduce benefits under the plan to the extent necessary to ensure that the plan's assets are sufficient to meet its obligations. The regulations at 29 CFR 4281.32 provide that a plan sponsor must notify the PBGC and plan participants and beneficiaries of a plan amendment reducing benefits pursuant to section 4281(c) of ERISA.

Section 212(a) of PPA '06 added section 432 of the Code (and section 202(a) of PPA '06 added the parallel provision at section 305 of ERISA), which provides rules relating to multiemployer plans that are in endangered or critical status. Under certain circumstances, a plan may adopt a plan amendment that reduces previously accrued benefits. Section 432(b)(3)(D) of the Code provides that, within 30 days after a certification by a plan actuary that a plan is in endangered or critical status, the plan sponsor must notify plan participants and beneficiaries, the bargaining parties, the PBGC, and the Secretary of Labor of the plan's endangered or critical status. If the plan is certified to be in critical status, the notice must provide an explanation of the possibility that (1) adjustable benefits may be reduced and (2) such reductions may apply to participants and beneficiaries whose benefit commencement date is

on or after the date the notice is provided for the first plan year in which the plan is in critical status. Adjustable benefits, defined in section 432(e)(8)(A)(iv), include certain section 411(d)(6) protected benefits such as early retirement benefits and retirement-type subsidies.

Section 432(e)(8)(C) requires a plan to provide notice of a plan amendment reducing adjustable benefits to affected parties (including plan participants, beneficiaries, and contributing employers) at least 30 days before the general effective date of the reduction. The notice must include information that is sufficient for participants and beneficiaries to understand the effect of any reduction on their benefits, a description of the possible rights and remedies of plan participants and beneficiaries, and information on how to contact the Department of Labor and the PBGC. See sections 102(b)(1)(C), 102(b)(1)(E)(iv), 102(b)(2)(B), 102(b)(2)(D)(iv)(III), and 102(b)(2)(D)(iv)(IV) of WRERA for provisions authorizing the Secretary of the Treasury, in consultation with the Secretary of Labor, to issue guidance relating to the notice requirements in section 305(b)(3)(D) of ERISA (and the parallel provision at section 432(b)(3)(D) of the Code) and section 305(e)(8)(C)(iii) of ERISA (and the parallel provision at section 432(e)(8)(C) of the Code).

Section 432(f)(2) of the Code also restricts a plan from making certain accelerated benefit payments, effective on the date a notice of certification of a multiemployer plan's critical status is provided, which include single sum distributions. On March 18, 2008, proposed regulations (REG-151135-07, 2008-16 I.R.B. 815) under section 432 of the Code (432 proposed regulations) were published in the **Federal Register** (73 FR 14417). Under §1.432(b)-1(e)(2) of the 432 proposed regulations, if a plan in critical status provides benefits that are restricted under section 432(f)(2), then the notice of critical status described in section 432(b)(3)(D) must include an explanation that the plan cannot pay such restricted benefits, to the extent the benefits exceed the monthly amount paid under a single life annuity (plus social security supplements described in section 411(a)(9)).

⁵ These provisions are reflected in sections 436(b)(1), (c)(1), (d)(1), (d)(2), and (d)(3), and (e)(1) (and the parallel provisions at sections 206(g)(1)(A), (g)(2)(A), (g)(3)(A), (g)(3)(B), and (g)(3)(C), and (g)(4)(A) of ERISA).

On March 21, 2008, proposed regulations (REG-110136-07, 2008-17 I.R.B. 838) under sections 411(d)(6) and 4980F of the Code (2008 proposed regulations) were published in the **Federal Register** (73 FR 15101). On July 10, 2008, the IRS held a public hearing on the 2008 proposed regulations. Written comments responding to the notice of proposed rulemaking were also received. After consideration of the comments, the proposed regulations are adopted, as amended by this Treasury decision. The revisions are discussed in this preamble.

Summary of Comments and Explanation of Revisions

PPA '06 Revisions to Section 204(h) Notice Requirements

This Treasury decision amends the regulations under section 4980F of the Code to reflect provisions in PPA '06. Section 502(c) of PPA '06 amended section 204(h) of ERISA and section 4980F of the Code to require that section 204(h) notice be provided to any employer that has an obligation to contribute to the plan. A contributing employer is defined in the regulations as an employer that has an obligation to contribute to a plan (within the meaning of section 4212(a) of ERISA). A commentator suggested that the final regulations clarify that the requirement that section 204(h) notice be given to contributing employers applies only to employers in a multiemployer plan, not to employers in a single employer plan. These regulations include this suggestion.

These final regulations retain from the proposed regulations a special timing rule to reflect section 402 of PPA '06. Section 402 of PPA '06 provides special funding rules for plans maintained by an employer that is a commercial passenger airline or the principal business of which is providing catering services to a commercial passenger airline. Section 402(h)(4) of PPA '06 provides that, in the case of a plan amendment adopted in order to comply with the rules in section 402 of PPA '06, any notice required under section 4980F(e) of the Code (or section 204(h) of ERISA) must be provided within 15 days of the effective date of the plan amendment. The

proposed regulations provided that, for certain plans maintained by an employer that is a commercial passenger airline or the principal business of which is providing catering services to a commercial passenger airline, section 204(h) notice must be provided at least 15 days before the effective date of the amendment. This is consistent with the Joint Committee on Taxation's Technical Explanation to section 402 of PPA '06 which states that the section 204(h) notice "allows the notice to be provided at least 15 days before the effective date of the plan amendment."⁶ No comments were received on this proposed rule and the final regulations retain the rule from the proposed regulations.

Plan Amendments Reflecting a Change in Statutorily Mandated Minimum Present Value Rules

Section 417(e)(3) of the Code provides that, in distributing the present value of an accrued benefit to a plan participant, the present value of the benefit is not permitted to be less than the present value calculated using the applicable mortality table and the applicable interest rate under section 417(e)(3). Section 302(b) of PPA '06 amended section 417(e)(3) of the Code to provide new actuarial assumptions for calculating the minimum present value of a participant's accrued benefit. Plan sponsors have asked whether a plan amendment to reflect the change in these section 417(e)(3) actuarial assumptions would trigger the requirement to provide a section 204(h) notice. Revenue Ruling 2007-67, 2007-2 C.B. 1047, see §601.601(d)(2)(ii)(b), which includes guidance on plan amendments regarding the new applicable mortality table and applicable interest rate under section 417(e)(3), states that certain amendments to reflect the new applicable mortality table and applicable interest rate for distributions with an annuity starting date in 2008 or later would not violate the anti-cutback rules of section 411(d)(6). The final regulations retain the rule in the 2008 proposed regulations that no section 204(h) notice is required if a defined benefit plan is amended to reflect changes to the applicable interest or mortality assumptions in section 417(e)(3)

made by PPA '06. For example, a reduced single-sum distribution resulting from an amendment to a traditional defined benefit plan that timely substitutes the prescribed actuarial assumptions under section 417(e)(3), as amended by PPA '06, for the pre-PPA '06 actuarial assumptions under section 417(e)(3) does not require a section 204(h) notice.

Interaction of the Section 204(h) Notice Timing Rules with Plan Amendments that Have a Retroactive Effective Date

Section 1.411(d)-3(a)(1) of the current Treasury regulations generally provides that a plan is not a qualified plan if a plan amendment decreases the accrued benefit of any plan participant. These rules are generally based on the "applicable amendment date," which is defined in §1.411(d)-3(g)(4) as the later of the effective date of the amendment or the date the amendment is adopted. While §1.411(d)-3(a)(1) generally prohibits a plan amendment that reduces benefits accrued before the applicable amendment date, a number of statutory exceptions apply. These exceptions include amendments permitted under sections 412(d)(2), 418D, and 418E of the Code, section 4281 of ERISA, and section 1107 of PPA '06. The prior regulations under section 411(d)(6) of the Code listed these exceptions, other than the exception under section 1107 of PPA '06. The final regulations provide a conforming amendment to §1.411(d)-3(a)(1) to include section 1107 of PPA '06 as a statutory exception to the general anti-cutback rule in section 411(d)(6) of the Code.

In the case of an amendment that is permitted to be adopted retroactively, the proposed regulations stated that the effective date of the amendment, for purposes of section 4980F, is the date the amendment is put into effect on an operational basis under the plan, so that a section 204(h) notice must generally be provided at least 45 days before the date the amendment is put into effect on an operational basis (15 days for multiemployer plans).

A commentator suggested that the final regulations clarify that there is no specific time limit on how far in advance of the effective date of a section 204(h)

⁶ See Joint Committee on Taxation, Technical Explanation of H.R. 4, the "Pension Protection Act of 2006" (JCX-38-06), August 3, 2006, 109th Cong., 2nd Sess. 87 (2006) at 87.

amendment⁷ a section 204(h) notice may be provided. The commentator argued that while the notice requirements under section 4980F only restrict how late a notice can be provided, other notice requirements, such as the notice required under section 417(a)(6), provide a timeframe in which the notice must be provided. The commentator argued that notification far in advance of the effective date should be permitted on the grounds that notice any time in advance of the effective date would satisfy the statute, and would provide a practical solution to the administrative challenges of providing notice for a large plan with many contributing employers and with a variety of different amendment effective dates. No change has been made to the proposed regulations to reflect these comments.

Another commentator requested clarification on whether section 204(h) notice is required in the case of a plan amendment that is permitted to reduce prior benefit accruals. The commentator cited to Q&A-7(b) of §54.4980F-1, which provides that any section 411(d)(6) protected benefit that may be eliminated or reduced as permitted under §1.411(d)-3 or §1.411(d)-4, Q&A-2(a) or (b), is not taken into account in determining whether an amendment is a section 204(h) amendment. This cross-reference to §1.411(d)-3 was added to the regulations in 2005 with the intent to address amendments that reduce or eliminate benefits or subsidies that create significant burdens or complexities for the plan and plan participants unless the amendment adversely affects the rights of any participant in more than a *de minimis* manner, not to address amendments implementing changes in applicable law. Similarly, the cross-reference to §1.411(d)-4, Q&A-2(a) or (b) was not intended to apply to amendments implementing future changes in applicable law. In order to reflect this intent, the final regulations revise the cross-references in Q&A-7(b) to provide that any plan amendment that is permitted to eliminate or reduce a section 411(d)(6) protected benefit under §1.411(d)-3(c), (d), or (f), or under §1.411(d)-4, Q&A-2(a)(2), (a)(3), (b)(1), or (b)(2)(ii) through (b)(2)(xi),

is not an amendment for which section 204(h) notice is required.

The final regulations retain a special transitional rule which provides that, in the case of an amendment that is permitted to reduce benefit accruals and is made to a plan that is a statutory hybrid to which section 411(a)(13)(C) applies, a section 204(h) notice must be provided at least 30 days before the amendment is effective. No commentators objected to this rule in the proposed regulations. Accordingly, the final regulations provide that for any section 204(h) notice that is required to be provided in connection with an amendment to a statutory hybrid plan under section 411(a)(13)(C) that is first effective before January 1, 2009, and that limits the amount of a distribution to the account balance as permitted under section 411(a)(13)(A), section 204(h) notice does not fail to be timely if the notice is provided at least 30 days before the date the amendment is first effective. This special timing rule reflects the 30-day timing rule described in Notice 2007-6, 2007-1 C.B. 272, see §601.601(d)(2)(ii)(b), which provides transitional guidance on the requirements of sections 411(a)(13) and 411(b)(5).⁸ The final regulations, like the proposed regulations, permit the use of this transitional timing rule through the end of 2008. Thereafter, the general 45-day timing rule applies to such amendments.

Interaction of Section 204(h) Notice Requirements with Other Notice Requirements Relating to Plan Amendments

As stated in the background portion of this preamble, the Code and ERISA include a number of other notice requirements relating to plan amendments that are permitted to reduce or eliminate accrued benefits. To eliminate the need for a plan to provide multiple notices at different dates and with substantially the same function and information to affected persons, the proposed regulations stated that, with respect to an amendment that triggers a section 204(h) notice requirement as well as another statutory notice requirement, if a plan provides the latter notice in accordance with the applicable standards

for such a notice, the plan is treated as having timely complied with the requirement to provide a section 204(h) notice with respect to the section 204(h) amendment. Under the proposed regulations, this treatment would apply to the following notices:

- A notice required under Rev. Proc. 94-42 relating to retroactive plan amendments that reduce accrued benefits described in section 412(d)(2) of the Code;
- A notice required under section 101(j) of ERISA if an amendment is adopted to comply with the benefit limitation requirements of section 436 of the Code (section 206(g) of ERISA);
- A notice required under section 418D of the Code (section 4244A(b) of ERISA) for an amendment that reduces or eliminates accrued benefits attributable to employer contributions with respect to a multiemployer plan in reorganization;
- A notice required under section 418E of the Code (section 4245(e) of ERISA), relating to the effects of the insolvency status for a multiemployer plan; and
- A notice required under section 4281 of ERISA and 29 CFR 4281.32 for an amendment of a multiemployer plan reducing benefits pursuant to section 4281(c) of ERISA.

In general, commentators did not object to this treatment under the 2008 proposed regulations. However, some commentators argued that the regulations should not apply the excise tax under section 4980F of the Code if the plan were to fail to satisfy the requirements of the other applicable notice. For example, a commentator suggested that if the notice requirements under section 101(j) of ERISA are not satisfied for an amendment adopted to comply with section 436 of the Code (or section 206(g) of ERISA), the plan should still be treated as having provided section 204(h) notice even though participants receive no notice of the amendment. However, there is no statutory basis for this suggestion, and the final regulations do not make this change. Thus, in any case in which notice is re-

⁷ A section 204(h) amendment is defined in Q&A-4(b) of §54.4980F-1 of the Treasury regulations as an amendment for which section 204(h) notice is required.

⁸ Section B.4 of Notice 2007-6 provides that, in the case of a plan amendment that is permitted to reduce benefit accruals, a section 204(h) notice must be provided at least 30 days before the amendment is effective. This rule would require the notice to be provided at least 30 days before the earliest date on which the plan is operated in accordance with the amendment.

quired to be given under section 101(j) of ERISA and, in addition, section 204(h) notice is required for the related plan amendment under section 4980F of the Code (and section 204(h) of ERISA), the plan sponsor either could provide two notices — at the times and in the manner required under each such section — or could provide a notice under section 101(j) of ERISA at the time and in the manner required under section 101(j). In this respect, providing section 101(j) notice constitutes a safe harbor for purposes of any requirement to provide section 204(h) notice. However, in general (and depending on the facts and circumstances), the failure to provide notice under both section 101(j) of ERISA and section 4980F of the Code (and section 204(h)) of ERISA, where required, would violate section 101(j) of ERISA and, separately, Code section 4980F (as well as section 204(h) of ERISA).

With respect to amendments made in order to comply with the benefit limitations provided by section 436 of the Code, some commentators asked that the rules in the final regulations be clarified to provide explicitly that a plan that is never required to provide a notice under ERISA section 101(j) (or is not required to do so for a long period of time) is not treated as failing to satisfy ERISA section 204(h) or Code section 4980F. Commentators asserted that this should be the case even though a section 204(h) notice was not sent when the plan adopted general conditional language authorizing the benefit restrictions to become effective if and when required. Under the standards set forth in the existing regulations at §54.4980F-1, A-5(a) and A-6, whether an amendment to comply with section 436 requires section 204(h) notice depends on whether it is reasonably expected that the amendment will result in a reduction, taking into account facts and circumstances at the time of the amendment (in either the rate of future benefit accrual or early retirement benefits or retirement-type subsidies) and, if so, whether such reduction will be significant. A plan would still be required to provide notice under section 101(j) of ERISA when a benefit limitation is triggered under the rules of section 436 of the Code. The provision in these final regulations under which providing timely section 101(j) notice satisfies any section 204(h) notice requirement for a section 436 amendment has the ef-

fect of mooted questions such as when and whether an amendment to comply with section 436 requires section 204(h) notice. Accordingly, no special rules have been adopted to address these comments.

A conforming change was made to Q&A-8 of the regulation for plan amendments with retroactive effective dates. The final regulations provide that whether an amendment reducing the rate of future benefit accrual provides for a reduction that is significant is determined based on reasonable expectations taking into account the relevant facts and circumstances at the time the amendment is adopted, or earlier, at the time of the effective date of the amendment.

As stated earlier, a plan is treated as having timely complied with the requirements to provide a section 204(h) notice if the plan satisfies the requirements for providing one of the notices listed earlier in this section. Note that this special treatment does not apply if a plan is amended to implement benefit reductions independent of the reductions permitted under the relevant notice requirement. Thus, if a plan that is subject to the requirements of section 436 of the Code (section 206(g) of ERISA) is amended to cease all benefit accruals independent of the amendment implementing the limitations required under section 436(e) (section 206(g)(4) of ERISA) (for example, an amendment implementing a permanent cessation of benefit accruals), the section 204(h) notice is required if the plan amendment provides for a significant reduction in the rate of future benefit accrual (treating elimination or reduction of an early retirement benefit or retirement-type subsidy as a reduction in the rate of future benefit accrual). A section 101(j) notice, however, is not required to be provided as a result of such an independent plan amendment.

Timing and Content Rules for Multiemployer Plans in Critical Status

Section 432 of the Code, relating to multiemployer plans that are in endangered or critical status (as defined in section 432(b)), permits a plan amendment to be adopted that reduces prior accruals under certain circumstances. With respect to any such amendment for a plan that is in critical status, section 432(e)(8)(C)

requires that notice be provided to participants, beneficiaries, contributing employers, and certain employee organizations of any reduction in adjustable benefits. The 2008 proposed regulations included a rule under which the timing and content of a notice under 432(e)(8)(C) also satisfies the timing and content requirements for a section 204(h) notice. As a result, under the proposed regulations, any notice for a multiemployer plan in critical status that satisfies the timing and content requirements under section 432(e)(8)(C) would satisfy the timing and content requirements of a section 204(h) notice. Currently, the IRS and the Treasury Department are establishing requirements for a notice required under section 432(e)(8)(C), including the content requirements. The interaction of the section 432(e)(8)(C) notice with the requirements for a section 204(h) notice will be addressed as part of the section 432 regulation project.

The final regulations add the notice required under section 432(b)(3)(D) to the list of similarly-situated benefit reduction notices discussed in the preamble to these regulations under the heading, “Interaction of the Section 204(h) Notice Requirements with Other Notice Requirements Relating to Plan Amendments.” As mentioned in the background section of the preamble to these regulations, section 432(b)(3)(D) generally requires notice to plan participants and beneficiaries, within 30 days after a plan receives its annual certification, on whether the plan is in endangered or critical status. If the plan is in critical status, section 432(b)(3)(D) provides that the notice must provide certain information to participants and beneficiaries, including the possibility that adjustable benefits may be reduced and a description of who might be subject to the reductions. Section 432(f)(2)(A) generally states that, effective on the date that notice is provided that a plan is in critical status, the plan must not pay any payment in excess of the monthly amount paid under a single-life annuity (notwithstanding the anti-cutback rule in section 411(d)(6)). Thus, the payment of single-sum distributions would not be permitted under section 432(f)(2)(A) after a plan provides notification that the plan is in critical status. The final regulations provide that if a plan provides the notice under section 432(b)(3)(D) in accordance with the applicable timing and con-

tent standards for such a notice with respect to an amendment, the plan is treated as having complied with any requirement to provide a section 204(h) notice with respect to the amendment.

Delegation of Authority to the Commissioner

Like the 2008 proposed regulations, these final regulations delegate authority to the Commissioner of the Internal Revenue Service to publish revenue rulings, notices, or other guidance published in the Internal Revenue Bulletin (see §601.601(d)(2)(ii)(b) of this chapter) under section 4980F of the Code (which would also apply to section 204(h) of ERISA) that the Commissioner determines to be necessary or appropriate for a section 204(h) amendment that applies with respect to benefits accrued before the applicable amendment date but that does not violate section 411(d)(6) of the Code. This delegation of authority provides the Commissioner with greater flexibility to develop special rules to address special circumstances in the future, such as future statutory changes. This delegation of authority also extends to circumstances in which a section 204(h) amendment may require another notice in addition to a section 204(h) notice, as long as the amendment is permitted to reduce accrued benefits, regardless of whether that amendment actually reduces benefits accrued before the adoption date of the amendment. This delegation would permit the Commissioner to treat plans providing other notices with timing and content requirements similar to a section 204(h) notice as having complied with the requirement to provide a section 204(h) notice.

Effective/Applicability Dates

These rules in these final regulations are generally applicable to section 204(h) amendments that are effective on or after January 1, 2008. With respect to the timing rules on providing a section 204(h) notice for a plan amendment that has a retroactive effective date and the clarification of the cross-references in Q&A–7(b), these special rules apply to section 204(h) amendments adopted in plan years beginning after July 1, 2008. With respect to any section 204(h) amendment to a lump sum-

based benefit formula (or any amendment adopted pursuant to section 701 of PPA '06), the special rules under the regulations relating to an amendment that applies with respect to benefits accrued before the applicable amendment date apply to amendments adopted after December 21, 2006. The special 30-day timing rule for providing a section 204(h) notice applies to such amendments effective on or after December 21, 2006, and no later than December 31, 2008. The Treasury Department and the IRS anticipate issuing guidance in the near future relating to the application of section 4980F to plan amendments that are adopted, in accordance with section 1107 of PPA '06, to comply with the requirements of section 411(b)(5)(B)(i), relating to market rates of return. As provided in Announcement 2009–82, 2009–48 I.R.B. 720, see §601.601(d)(2)(ii)(b), this future guidance may provide a special timing rule for when section 204(h) notice must be provided.

The regulations also reflect special statutory effective dates for provisions in PPA '06. Section 402 of PPA '06 applies to section 204(h) amendments adopted in plan years ending after August 17, 2006. Section 4980F(e)(1) of the Code, as amended by section 502(c) of PPA '06, applies to section 204(h) amendments adopted in plan years beginning after December 31, 2007.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to this regulation. Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that the collection of information in this regulation would not have a significant impact on a substantial number of small entities. This certification is based on the fact that this regulation only provides guidance on how to satisfy existing collection of information requirements. Accordingly, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking preceding this regulation

was submitted to the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of these regulations is Pamela R. Kinard of the Office of the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities), Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in their development.

* * * * *

Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 54 are amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 1.411(d)–3 is amended by revising the first sentence of paragraph (a)(1).

The revision reads as follows:

§1.411(d)–3 Section 411(d)(6) protected benefits.

(a) *Protection of accrued benefits*—(1) *General rule.* Under section 411(d)(6)(A), a plan is not a qualified plan (and a trust forming a part of such plan is not a qualified trust) if a plan amendment decreases the accrued benefit of any plan participant, except as provided in section 412(d)(2) (section 412(c)(8) for plan years beginning before January 1, 2008), section 4281 of the Employee Retirement Income Security Act of 1974 as amended (ERISA), or other applicable law (see, for example, sections 418D and 418E of the Internal Revenue Code, and section 1107 of the Pension Protection Act of 2006, Public Law 109–280 (120 Stat. 780, 1063)). * * *

* * * * *

PART 54—PENSION EXCISE TAXES

Par. 3. The authority citation for part 54 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Section 54.4980F-1 also issued under 26 U.S.C. 4980F. * * *

Par. 4. Section 54.4980F-1 is amended by:

1. Revising the second sentence of paragraph A-1(a).

2. Revising paragraph A-7(b).

3. Revising paragraph A-8(a) and redesignating paragraph A-8(d) as A-8(e) and adding new paragraph A-8(d).

4. Revising the first sentence of paragraphs A-9(a), A-9(b), and A-9(c), and revising paragraph A-9(d)(1).

5. Adding paragraphs A-9(f) and A-9(g).

6. Revising the first sentence of paragraph A-10(a).

7. Revising paragraph A-11(a)(1).

8. Adding paragraphs A-18(a)(4) and A-18(a)(5).

9. Revising paragraph A-18(b)(1) and adding paragraphs A-18(b)(3)(i), A-18(b)(3)(ii), and A-18(b)(3)(iii).

The additions and revisions read as follows:

§54.4980F-1 Notice requirements for certain pension plan amendments significantly reducing the rate of future benefit accrual.

* * * * *

A-1. (a) * * * The notice is required to be provided to plan participants and alternate payees who are applicable individuals (as defined in Q&A-10 of this section), to certain employee organizations, and to contributing employers under a multiemployer plan (as described in Q&A-10(a) of this section). * * *

* * * * *

A-7. * * *

(b) *Plan provisions not taken into account*—(1) *In general.* Plan provisions that do not affect the rate of future benefit accrual of participants or alternate payees are not taken into account in determining whether there has been a reduction in the rate of future benefit accrual.

(2) *Interaction with section 411(d)(6).* Any benefit that is not a section 411(d)(6) protected benefit as described in §1.411(d)-3(g)(14) and 1.411(d)-4, Q&A-1(d) of this chapter, or that is a section 411(d)(6) protected benefit that may be eliminated or reduced as permitted under §1.411(d)-3(c), (d), or (f), or under §1.411(d)-4, Q&A-2(a)(2), (a)(3),

(b)(1), or (b)(2)(ii) through (b)(2)(xi) of this chapter, is not taken into account in determining whether an amendment is a section 204(h) amendment. Thus, for example, provisions relating to the right to make after-tax deferrals are not taken into account.

* * * * *

A-8. (a) *General rule.* Whether an amendment reducing the rate of future benefit accrual or eliminating or reducing an early retirement benefit or retirement-type subsidy provides for a reduction that is significant for purposes of section 4980F (and section 204(h) of ERISA) is determined based on reasonable expectations taking into account the relevant facts and circumstances at the time the amendment is adopted, or, if earlier, at the effective date of the amendment.

* * * * *

(d) *Plan amendments reflecting a change in statutorily mandated minimum present value rules.* If a defined benefit plan offers a distribution to which the minimum present value rules of section 417(e)(3) apply (other than a payment to which section 411(a)(13)(A) applies) and the plan is amended to reflect the changes to the applicable interest rate and applicable mortality table in section 417(e)(3) made by the Pension Protection Act of 2006, Public Law 109-780 (120 Stat. 780) (PPA '06) (and no change is made in the dates on which the payment will be made), no section 204(h) notice is required to be provided.

* * * * *

A-9. (a) *45-day general rule.* Except as otherwise provided in this Q&A-9, section 204(h) notice must be provided at least 45 days before the effective date of any section 204(h) amendment. * * *

(b) *15-day rule for small plans.* Except for amendments described in paragraphs (d)(2) and (g) of this Q&A-9, section 204(h) notice must be provided at least 15 days before the effective date of any section 204(h) amendment in the case of a small plan. * * *

(c) *15-day rule for multiemployer plans.* Except for amendments described in paragraphs (d)(2) and (g) of this Q&A-9, section 204(h) notice must be provided at least 15 days before the effective date of any section 204(h) amendment in the case of a multiemployer plan. * * *

(d) *Special timing rule for business transactions*—(1) *15-day rule for section 204(h) amendment in connection with an acquisition or disposition.* Except for amendments described in paragraphs (d)(2) and (g) of this Q&A-9, if a section 204(h) amendment is adopted in connection with an acquisition or disposition, section 204(h) notice must be provided at least 15 days before the effective date of the section 204(h) amendment.

* * * * *

(f) *Special timing rule for certain plans maintained by commercial airlines.* See section 402 of PPA '06 for a special rule that applies to certain plans maintained by an employer that is a commercial passenger airline or the principal business of which is providing catering services to a commercial passenger airline. Under this special rule, section 204(h) notice must be provided at least 15 days before the effective date of the amendment.

(g) *Special timing rules relating to certain section 204(h) amendments that reduce section 411(d)(6) protected benefits*—(1) *Plan amendments permitted to reduce prior accruals.* This paragraph (g) generally provides special rules with respect to a plan amendment that would not violate section 411(d)(6) even if the amendment were to reduce section 411(d)(6) protected benefits, which are limited to accrued benefits that are attributable to service before the applicable amendment date. For example, this paragraph (g) applies to amendments that are permitted to be effective retroactively under section 412(d)(2) of the Code (section 412(c)(8) for plan years beginning before January 1, 2008), section 418D of the Code, section 418E of the Code, section 4281 of ERISA, or section 1107 of PPA '06. See, generally, §1.411(d)-3(a)(1).

(2) *General timing rule for amendments to which this paragraph (g) applies.* For an amendment to which this paragraph (g) applies, the amendment is effective on the first date on which the plan is operated as if the amendment were in effect. Thus, except as otherwise provided in this paragraph (g), a section 204(h) notice for an amendment to which paragraph (a) of this section applies that is adopted after the effective date of the amendment must be provided, with respect to any applicable in-

dividual, at least 45 days before (or such other date as may apply under paragraph (b), (c), (d), or (f) of this Q&A-9) the date the amendment is put into operational effect.

(3) *Special rules for section 204(h) notices provided in connection with other disclosure requirements*—(i) *In general.* Notwithstanding the requirements in this Q&A-9 and Q&A-11 of this section, if a plan provides one of the notices in paragraph (g)(3)(ii) of this Q&A-9, in accordance with the applicable timing and content rules for such notice, the plan is treated as timely providing a section 204(h) notice with respect to a section 204(h) amendment.

(ii) *Notice requirements.* The notices in this paragraph (g)(3)(ii) are—

(A) A notice required under any revenue ruling, notice, or other guidance published under the authority of the Commissioner in the Internal Revenue Bulletin to affected parties in connection with a retroactive plan amendment described in section 412(d)(2) (section 412(c)(8) for plan years beginning before January 1, 2008);

(B) A notice required under section 101(j) of ERISA if an amendment is adopted to comply with the benefit limitation requirements of section 206(g) of ERISA (section 436 of the Code);

(C) A notice required under section 432(b)(3)(D) of the Code for an amendment adopted to comply with the benefit restrictions under section 432(f)(2);

(D) A notice required under section 418D, or section 4244A(b) of ERISA, for an amendment that reduces or eliminates accrued benefits attributable to employer contributions with respect to a multiemployer plan in reorganization;

(E) A notice required under section 418E, or section 4245(e) of ERISA, relating to the effects of the insolvency status for a multiemployer plan; and

(F) A notice required under section 4281 of ERISA for an amendment of a multiemployer plan reducing benefits pursuant to section 4281(c) of ERISA.

(4) *Delegation of authority to Commissioner.* The Commissioner may provide special rules under section 4980F, in revenue rulings, notices, or other guidance published in the Internal Revenue Bulletin

(see §601.601(d)(2)(ii)(b) of this chapter), that the Commissioner determines to be necessary or appropriate with respect to a section 204(h) amendment—

(A) That applies to benefits accrued before the applicable amendment date but that does not violate section 411(d)(6); or

(B) For which there is a required notice relating to a reduction in benefits and such notice has timing and content requirements similar to a section 204(h) notice with respect to a significant reduction in the rate of future benefit accruals.

* * * * *

A-10. (a) *In general.* Section 204(h) notice must be provided to each applicable individual, to each employee organization representing participants who are applicable individuals, and, for plan years beginning after December 31, 2007, to each employer that has an obligation to contribute (within the meaning of section 4212(a) of ERISA) to a multiemployer plan.* * *

* * * * *

A-11. (a) *Explanation of notice requirement*—(1) *In general.* Section 204(h) notice must include sufficient information to allow applicable individuals to understand the effect of the plan amendment. In order to satisfy this rule, a plan administrator providing section 204(h) notice must generally satisfy paragraphs (a)(2), (a)(3), (a)(4), (a)(5), and (a)(6) of this Q&A-11. See paragraph (g)(3) of Q&A-9 of this section for special rules relating to section 204(h) notices provided in connection with certain other written notices. See also paragraph (g)(4) of Q&A-9 of this section for a delegation of authority to the Commissioner to provide special rules.

* * * * *

A-18. (a) * * *

(4) *Special effective date for certain section 204(h) amendments made by plans of commercial airlines.* Section 402 of PPA '06 applies to section 204(h) amendments adopted in plan years ending after August 17, 2006.

(5) *Special effective date for rule relating to contributing employers.* Section 502(c) of PPA '06, which amended section 4980F(e)(1) of the Internal Revenue Code, applies to section 204(h) amendments adopted in plan years beginning after December 31, 2007.

(b) *Regulatory effective date*—(1) *General effective date.* Except as otherwise provided in this paragraph (b) of this section, Q&A-1 through Q&A-18 of this section apply to amendments with an effective date that is on or after September 1, 2003.

* * * * *

(3) *Effective dates for Q&A-9(g)(1), (g)(3), and (g)(4)*—(i) *General effective date.* Except as otherwise provided in Q&A-18(b)(3)(ii) or (b)(3)(iii) of this section, Q&A-9(g)(1), (g)(3), and (g)(4) of this section apply to amendments that are effective on or after January 1, 2008.

(ii) *Effective dates for Q&A-9(g)(2) and Q&A-7(b).* Except as otherwise provided in Q&A-18(b)(3)(iii) of this section, Q&A-9(g)(2) and Q&A-7(b) of this section apply to section 204(h) amendments adopted in plan years beginning after July 1, 2008.

(iii) *Special rules for section 204(h) amendments to an applicable defined benefit plan.* Except as otherwise provided in paragraph (b)(3)(i) or (b)(3)(ii) of this Q&A-18, with respect to any section 204(h) notice provided in connection with a section 204(h) amendment to an applicable defined benefit plan within the meaning of section 411(a)(13)(C)(i) to limit distributions as permitted under section 411(a)(13)(A) for distributions made after August 17, 2006, that is made pursuant to section 701 of PPA '06, paragraphs (g)(1) and (g)(2) of Q&A-9 of this section apply to amendments that are effective after December 21, 2006. For such an amendment that is effective not later than December 31, 2008, section 204(h) notice does not fail to be timely if the notice is provided at least 30 days, rather than 45 days, before the date that the amendment is first effective.

Steve T. Miller,
Deputy Commissioner for
Services and Enforcement.

Approved November 12, 2009.

Michael Mundaca,
Acting Assistant Secretary
of the Treasury (Tax Policy).

(Filed by the Office of the Federal Register on November 25, 2009, 8:45 a.m., and published in the issue of the Federal Register for November 24, 2009, 74 F.R. 61270)

Part III. Administrative, Procedural, and Miscellaneous

Social Security Contribution and Benefit Base for 2010

Notice 2009-80

Under authority contained in the Social Security Act (Act), the Commissioner, Social Security Administration, has determined and announced (74 F.R. 55614, dated October 28, 2009) that the contribution and benefit base for remuneration paid in 2010, and self-employment income earned in taxable years beginning in 2009 is \$106,800.

“Old-Law” Contribution and Benefit Base

General

The “old-law” contribution and benefit base for 2010 is \$79,200. This is the base that would have been effective under the Act without the enactment of the 1977 amendments.

Domestic Employee Coverage Threshold

General

The minimum amount a domestic worker must earn so that such earnings are covered under Social Security or Medicare is the domestic employee coverage threshold. For 2010, this threshold is \$1,700. Section 3121(x) of the Internal Revenue Code provides the formula for increasing the threshold.

Computation

Under the formula, the domestic employee coverage threshold amount for 2010 shall be equal to the 1995 amount of \$1,000 multiplied by the ratio of the national average wage index for 2008 to that for 1993. If the resulting amount is not a multiple of \$100, it shall be rounded to the next lower multiple of \$100.

Domestic Employee Coverage Threshold Amount

Multiplying the 1995 domestic employee coverage threshold amount

(\$1,000) by the ratio of the national average wage index for 2008 (\$41,334.97) to that for 1993 (\$23,132.67) produces the amount of \$1,786.87. We then round this amount to \$1,700. Accordingly, the domestic employee coverage threshold amount is \$1,700 for 2010.

(Filed by the Office of the Federal Register on October 27, 2009, 8:45 a.m., and published in the issue of the Federal Register for October 28, 2009, 74 F.R. 55614)

Production Tax Credit for Refined Coal

Notice 2009-90

SECTION 1. PURPOSE

This notice sets forth interim guidance pending the issuance of regulations relating to the tax credit under § 45 of the Internal Revenue Code (Code) for refined coal.

SECTION 2. BACKGROUND

Sections 45(c)(7), (d)(8), and (e)(8) of the Code provide definitions and rules relating to the tax credit for refined coal (the refined coal credit). Section 45(e)(8) provides that the refined coal credit increases a taxpayer's credit determined under the other provisions of § 45. The credit is allowed for qualified refined coal (1) produced by the taxpayer at a refined coal production facility during the ten-year period beginning on the date the facility is originally placed in service, and (2) sold by the taxpayer to an unrelated person during that ten-year period.

Sections 45(c)(7), (d)(8), and (e)(8) were added to the Code by sections 710(a), (b)(1), and (b)(2), respectively, of the American Jobs Creation Act of 2004, Pub. L. No. 108-357. These provisions were amended by sections 403(t) and 412(j)(1) and (2) of the Gulf Opportunity Zone Act of 2005, Pub. L. No. 109-135, and by sections 101 and 108 of the Energy Improvement and Extension Act of 2008, Division B of Pub. L. No. 110-343.

SECTION 3. DEFINITIONS, ETC.

The following definitions apply for purposes of this notice:

.01 Refined Coal.

(1) *In General.* Except as otherwise provided in this section 3.01, the term “refined coal” means fuel that—

(a) is a liquid, gaseous, or solid fuel produced from coal (including lignite) or high carbon fly ash, including (except to the extent inconsistent with section 3.01(1)(b) of this notice) such fuel used as a feedstock;

(b) is sold by the taxpayer (producer), to an unrelated person, with the reasonable expectation that it will be used for the purpose of producing steam; and

(c) is certified by the taxpayer as resulting (when used in the production of steam) in a qualified emission reduction.

(2) *Steel Industry Fuel.* Refined coal includes steel industry fuel (as defined in § 45(c)(7)(C)) that is produced and sold after September 30, 2008.

(3) *Pre-2009 Facilities.* Refined coal does not include fuel (other than steel industry fuel) that is produced and sold from a facility placed in service before January 1, 2009, unless such fuel is produced in such a manner as to result in an increase of at least 50 percent in the market value of the fuel (excluding any increase caused by materials combined or added during the production process) as compared to the feedstock coal.

.02 *Coal.* The term “coal” means anthracite, bituminous coal, subbituminous coal, and lignite. Coal includes waste coal (that is, usable material that is a byproduct of the previous processing of anthracite, bituminous coal, subbituminous coal, or lignite). Examples of waste coal include fine coal of any of the listed ranks, coal of any of the listed ranks obtained from a refuse bank or slurry dam, anthracite culm, bituminous gob, and lignite waste.

.03 *Comparable Coal.* The term “comparable coal” means, with respect to any feedstock coal, coal that is of the same rank as the feedstock coal and that has an emissions profile comparable to the emissions profile of the feedstock coal.

.04 *Qualified Emissions Reduction.* The term “qualified emissions reduction” means—

(1) in the case of refined coal produced at a facility placed in service after December 31, 2008, a reduction of at least 20 percent of the emissions of nitrogen oxide

(NO_x) and at least 40 percent of the emissions of either sulfur dioxide (SO₂) or mercury (Hg) released when burning the refined coal (excluding any dilution caused by materials combined or added during the production process), as compared to the emissions released when burning the feedstock coal or comparable coal predominantly available in the marketplace as of January 1, 2003; and

(2) in the case of production at a facility placed in service before January 1, 2009, a reduction of at least 20 percent of the emissions of NO_x and at least 20 percent of the emissions of either SO₂ or Hg released when burning the refined coal (excluding any dilution caused by materials combined or added during the production process), as compared to the emissions released when burning the feedstock coal or comparable coal predominantly available in the marketplace as of January 1, 2003.

.05 Refined Coal Production Facility. The term “refined coal production facility” means—

(a) for purposes of the refined coal credit allowable with respect to steel industry fuel, any facility (or any modification to a facility) which is placed in service before January 1, 2010, and

(b) for purposes of the refined coal credit allowable with respect to refined coal other than steel industry fuel, any facility placed in service after the date of the enactment of the American Jobs Creation Act of 2004 and before January 1, 2010, other than a facility producing fuel for which a credit under § 45K (or under § 29, as in effect on the day before the date of enactment of the Energy Tax Incentives Act of 2005) was allowed for the taxable year or any prior taxable year.

.06 Related Persons. Persons are treated as related to each other if they would be treated as a single employer under the regulations prescribed under § 52(b). A corporation that is a member of an affiliated group filing a consolidated return is treated as selling coal to an unrelated person if the coal is sold to an unrelated person by another member of the affiliated group.

.07 Placed in service. The year in which property is placed in service is determined under the principles of § 1.46–3(d).

SECTION 4. COMPUTATION OF CREDIT

.01 In General. The refined coal credit for a taxable year is the tentative credit for the year determined under this section 4.01, reduced to the extent provided in sections 4.02 and 4.04 of this notice. If the taxable year is a calendar year, the tentative credit for the taxable year is the tentative credit for the calendar year. If the taxable year includes parts of two calendar years, the tentative credit for the taxable year is the sum of the tentative credits for each partial calendar year included in the taxable year. The tentative credit for any calendar year (or partial calendar year) is the applicable amount per ton of qualified refined coal (1) produced by the taxpayer at a refined coal production facility during the ten-year period beginning on the date the facility is originally placed in service, and (2) sold by the taxpayer to an unrelated person during that ten-year period and during the calendar year (or partial calendar year). The applicable amount for sales of refined coal during a calendar year is \$4.375 multiplied by the inflation adjustment factor for the calendar year to adjust for inflation since 1992.

.02 Limitation of the Credit.

(1) **In General.** The tentative credit with respect to sales of refined coal during a calendar year is reduced by an amount that bears the same ratio to the tentative credit as the excess reference price for the calendar year bears to \$8.75.

(2) **Excess Reference Price.** The excess reference price for a calendar year is the amount by which (a) the reference price for the calendar year of fuel used as a feedstock exceeds (b) an amount equal to 1.7 multiplied by \$31.90 and further multiplied by the inflation adjustment factor for the calendar year.

.03 Reference Price and Inflation Adjustment Factor. The reference price and inflation adjustment factor for a calendar year are provided by notice published in the Internal Revenue Bulletin. See, for example, Notice 2008–48, 2008–21 I.R.B. 1008.

.04 Reduction for Grants, Tax-Exempt Bonds, Subsidized Energy Financing and Other Credits. The tentative credit, after the reduction, if any, under section 4.02 of this notice, is reduced by a prescribed percentage if the project received government

grants, subsidies, or other credits. The reduction percentage for a tax year is the lesser of 50 percent or the percentage that is determined by dividing the sum for the taxable year and all earlier taxable years of the four items listed below by the aggregate additions to the capital account attributable to the project for the taxable year and all earlier taxable years. Those four items are (1) governmental grants received for the project; (2) proceeds from tax-exempt state or local government bonds used to finance the project; (3) directly and indirectly provided subsidized energy financing under a federal, state or local program in connection with the project and (4) any other credit allowable with respect to any property that is part of the project.

SECTION 5. RULES RELATING TO THE AVAILABILITY OF THE REFINED COAL CREDIT

.01 Leased Refined Coal Production Facility. The refined coal credit is allowed for qualified refined coal produced and sold to an unrelated person by the taxpayer, without regard to whether the taxpayer owns the refined coal production facility in which the refined coal is produced. Accordingly, a taxpayer that leases or operates a facility owned by another person may claim the credit for refined coal that the taxpayer produces in the facility.

.02 Addition or improvement to an existing facility. A refined coal production facility will not be treated as placed in service after October 22, 2004, if more than 20 percent of the facility’s total value (the cost of the new property plus the value of the used property) is attributable to property placed in service on or before October 22, 2004. The Service will not issue private letter rulings relating to when a refined coal production facility has been placed in service.

SECTION 6. RULES RELATING TO EMISSION REDUCTION

.01 Emission Reductions Attributable to Mining Processes Disregarded.

(1) **In General.** A qualified emission reduction does not include any reduction attributable to mining processes or processes that would be treated as mining if performed by the mine owner or operator. Accordingly, in determining whether a quali-

fied emission reduction has been achieved, the emissions released when burning the refined coal must be compared to the emissions that would be released when burning the feedstock coal. Feedstock coal is the product resulting from processes that are treated as mining under section 6.01(2) of this notice and are actually applied by a taxpayer in any part of the taxpayer's process of producing refined coal from coal.

(2) *Processes Treated as Mining.* Any process described in § 613(c)(2), (3), (4)(A), (4)(C), or (4)(I), or that would be described in those provisions if performed by the mine owner or operator, shall be treated as a mining process for purposes of this notice. Section 613(c)(2) provides that the term 'mining' includes not merely the extraction of the ores or minerals from the ground but also the treatment processes considered as mining described in § 613(c)(4) (and the treatment processes necessary or incidental thereto). Section 613(c)(3) provides that extraction of ores or minerals from the ground includes the extraction by mine owners or operators of ores or minerals from the waste or residue of prior mining. Section 613(c)(4)(A) provides, in the case of coal, that cleaning, breaking, sizing, dust allaying, treating to prevent freezing and loading for shipment by a mine owner or operator shall be considered as mining. Section 613(c)(4)(C) provides in the case of minerals that are customarily sold in the form of a crude mineral product—sorting, concentrating, sintering, and substantially equivalent processes to bring to shipping grade and form (see § 1.613-4(f)(3)(i)) shall be considered as mining. Section 613(c)(4)(I) provides that the Secretary may prescribe certain treatment processes that will be treated as mining; for example, § 1.613-4(f)(5) provides that drying to remove free water, provided that such drying does not change the physical or chemical identity or composition of the mineral, is treated as mining. Section 613(c)(5) describes treatment processes that are not considered as mining unless they are provided for in § 613(c)(4) or are necessary or incidental to a process provided for in § 613(c)(4). Any cleaning process, such as a process that uses ash separation, dewatering, scrubbing through a centrifugal pump, spiral concentration, gravity concentration, flotation, applica-

tion of liquid hydrocarbons or alcohol to the surface of the fuel particles or to the feed slurry, provided such cleaning does not change the physical or chemical structure of the coal, and drying to remove free water, provided such drying does not change the physical or chemical identity of the coal, will be considered as mining.

(3) *Exception.*

(a) *In General.* A cleaning process shall not be treated as a mining process for purposes of applying this section 6.01 to refined coal produced from waste coal at a facility placed in service before January 1, 2010, for the primary purpose of producing refined coal from waste coal. For purposes of this section 6.01(3), waste coal means the waste materials that are separated through ordinary mining processes during the process of producing a merchantable product from the coal extracted from a natural deposit. This section 6.01(3) does not apply with respect to the refined coal produced at a facility during a taxable year unless a verification of waste coal supply, as described in section 6.01(3)(b), is available for such facility.

(b) *Verification of Waste Coal Supply.* The verification of the waste coal supply for a facility required under this section 6.01(3) must contain the following:

(i) The name, address, and telephone number of the qualified individual.

(ii) A statement that the person providing the verification of the waste coal supply is a qualified individual.

(iii) A statement that the coal to be processed by the facility is "waste coal" within the meaning of section 6.01(3)(a).

(iv) A declaration, signed by the qualified individual, in the following form: "Under penalties of perjury, I declare that I have examined this verification statement and, to the best of my knowledge and belief, it is true, correct, and complete."

(c) *Qualified Individual.* A qualified individual for purposes of this section 6.01(3) is an individual that—

(i) is not related (within the meaning of § 45(e)(4)) to the taxpayer claiming the refined coal credit;

(ii) is properly licensed as a professional engineer; and

(iii) has the requisite qualifications to provide the verification required under this section 6.01(3).

.02 *Basis for Determining Emission Reduction.*

(1) *In General.* Emission reductions are determined by comparing the emissions that result when feedstock coal and refined coal are used to produce the same amounts of useful thermal energy.

(2) *Emissions Resulting from Production Process.* Emissions that result from the process of producing refined coal from feedstock coal are treated for purposes of this section 6.02 as emissions that result when the refined coal is used to produce useful thermal energy. In any case in which waste heat from an activity other than the production of refined coal is used in the process of producing refined coal from feedstock coal, the emissions associated with the waste heat are not treated as emissions that result from such process. The emissions that result when refined coal is produced from feedstock coal must be determined using a method that accurately measures such emissions.

(3) *Adjustment for Additives.* In any case in which additives are used to produce the refined coal, appropriate adjustment must be made in determining the useful thermal energy produced by the refined coal.

.03 *Emission Reduction Testing Methods.*

(1) *CEMS Field Testing.*

(a) *In General.* The emissions reduction may be determined using continuous emission monitoring system (CEMS) field testing. CEMS field testing is testing that meets all the following requirements:

(i) The boiler used to conduct the test is coal-fired and steam-producing and is of a size and type commonly used in commercial operations.

(ii) Emissions are measured using a CEMS.

(iii) If EPA has promulgated a performance standard that applies at the time of the test to the pollutant emission being measured, the CEMS must conform to that standard.

(iv) Emissions for both the feedstock coal and the refined coal are measured at the same operating conditions and over a period of at least 3 hours during which the boiler is operating at a steady state and at least 90 percent of full load.

(v) Emissions of SO₂ are measured upstream of any SO₂ scrubber.

(vi) Emissions of Hg are measured upstream of any SO₂ scrubber or Hg control device (such as activated carbon injection).

(vii) Emissions of NO_x are measured upstream of any NO_x controls.

(viii) A qualified individual verifies the test results in a manner that satisfies the requirements of section 6.03(1)(b) of this notice.

(b) *Verification of Test Results.* A verification of test results for purposes of this section 6.03(1) must contain the following:

(i) The name, address, and telephone number of the qualified individual.

(ii) A statement that the person providing the verification of test results is a qualified individual.

(iii) A statement that the testing satisfied all the requirements specified in section 6.03(1)(a)(i) through (vii) of this notice.

(iv) A statement that the amount of the emissions reduction was determined in accordance with the provisions of section 6.01 and section 6.02 of this notice.

(v) A declaration, signed by the qualified individual, in the following form: "Under penalties of perjury, I declare that I have examined this verification statement and, to the best of my knowledge and belief, it is true, correct, and complete."

(c) *Qualified Individual.* A qualified individual for purposes of this section 6.03(1) is an individual that—

(i) is not related (within the meaning of § 45(e)(4)) to the taxpayer claiming the refined coal credit;

(ii) is properly licensed as a professional engineer; and

(iii) has the requisite qualifications to provide the verification required under this section 6.03(1).

(d) *Reliance Permitted.* If CEMS field testing is used to determine the emissions reduction, the IRS will not, on examination, require any additional proof of the emission reduction achieved. The IRS may, however, require the taxpayer to establish that the testing used qualifies as CEMS field testing.

(2) *Other Testing Methods.* Methods other than CEMS field testing may be used to determine the emissions reduction. If a method other than CEMS field testing is used, the IRS may require the taxpayer to provide additional proof that the emission reduction has been achieved. Permissible methods include the following:

(i) A testing method using a demonstration pilot-scale combustion furnace if it is established that the method accurately

measures the emissions reduction that would be achieved in a boiler described in section 6.03(1)(a)(i) of this notice and a qualified individual verifies the test results in a manner that satisfies the requirements of section 6.03(1)(b)(i), (ii), (iv), and (v) of this notice.

(ii) *Laboratory analysis of the feedstock coal and the refined coal.* The laboratory analysis must comply with a currently applicable EPA or ASTM standard and may be used only for purposes of determining the emissions reduction for SO₂ and Hg.

.04 Frequency of Testing.

(1) *In general.* A taxpayer may establish that a qualified emissions reduction determined under section 6.03 of this notice applies to production from a facility by a determination or redetermination that is valid at the time the production occurs. A determination or redetermination is valid for the period beginning on the date of the determination or redetermination and ending with the occurrence of the earliest of the following events:

(i) The lapse of six months from the date of such determination or redetermination.

(ii) A change in the type, source, or rank of feedstock coal that occurs after the date of such determination or redetermination.

(iii) A change in the process of producing refined coal from the feedstock coal that occurs after the date of such determination or redetermination.

(2) *Redetermination methods.* In the case of a redetermination required because of a change in the process of producing refined coal from the feedstock coal, the redetermination required under this section 6.04 must use a method that meets the requirements of section 6.03 of this notice. In any other case, the redetermination requirement may be satisfied by laboratory analysis establishing that the SO₂ and Hg content of both the feedstock coal and the refined coal do not vary by more than ten percent from the SO₂ and Hg content of the feedstock coal and refined coal used in the most recent determination that meets the requirements of section 6.03 of this notice.

.05 Certification of emissions reduction. The certification requirement of section 3.01(1)(c) of this notice is satisfied with respect to fuel for which the refined coal credit is claimed only if the taxpayer attaches to its tax return on which the

credit is claimed a certification that contains the following:

(1) A statement that the fuel will result in a qualified emissions reduction when used in the production of steam.

(2) A statement indicating whether CEMS field testing was used to determine the emissions reduction.

(3) If CEMS field testing was not used to determine the emissions reduction, a description of the method used.

(4) A statement that the emissions reduction was determined or redetermined within the six months preceding the production of the fuel and that there have been no changes in the type, source, or rank of feedstock coal used or in the process of producing refined coal from the feedstock coal since the emissions reduction was determined or was most recently redetermined.

(5) A declaration signed by the taxpayer in the following form: "Under penalties of perjury, I declare that I have examined this certification and to the best of my knowledge and belief, it is true, correct, and complete."

SECTION 7. RECORDKEEPING

Section 6001 provides that every person liable for any tax imposed by the Code, or for the collection thereof, must keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. The books and records required by § 6001 must be kept at all times available for inspection by authorized internal revenue officers or employees, and must be retained so long as the contents thereof may become material in the administration of any internal revenue law. In order to satisfy the recordkeeping requirements of § 6001 and the regulations thereunder, a taxpayer that claims the refined coal credit must retain adequate books and records so that, for any taxable year, it can be verified from those books and records that the property with respect to which the credit is claimed satisfies the applicable requirements of § 45 and this notice.

SECTION 8. REQUEST FOR COMMENTS

The IRS and the Treasury Department invite comments concerning section 6.03

of this notice relating to emission reduction testing methods. Comments should refer to Notice 2009-90 and be submitted to:

Internal Revenue Service
CC:PA:LPD:PR (Notice 2009-90)
Room 5203
P. O. Box 7604
Ben Franklin Station
Washington, DC 20044

Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to:

Courier's Desk
Internal Revenue Service
1111 Constitution Ave., N.W.
Washington, DC 20224
Attn: CC:PA:LPD:PR
(Notice 2009-90)

Alternatively, taxpayers may submit comments electronically to notice.comments@irs.counsel.treas.gov. Please include "Notice 2009-90" in the subject line of any electronic communications.

All comments will be available for public inspection and copying.

SECTION 9. EFFECTIVE DATE

This notice is effective for refined coal produced after December 7, 2009. Taxpayers may apply the provisions of this notice with respect to refined coal produced on or before December 7, 2009.

SECTION 10. PAPERWORK REDUCTION ACT

The collection of information contained in this notice has been reviewed and approved by the Office of Management and Budget (OMB) in accordance with the Paperwork Reduction Act (44 U.S.C. § 3507) under control number 1545-2158.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

The collection of information in this notice is in section 6 of this notice. This information will be used by the Service to verify that the taxpayer is eligible for the

production tax credit for refined coal. The collection of information is required to obtain a benefit. The likely respondents are businesses or other for-profit institutions.

The estimated total annual reporting burden is 15 hours.

The estimated annual burden per respondent varies from 10 to 20 hours, depending on individual circumstances, with an estimated average of 15 hours. The estimated number of respondents is 100.

The estimated annual frequency of responses is on occasion.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by 26 U.S.C. § 6103.

SECTION 11. DRAFTING AND CONTACT INFORMATION

The principal author of this notice is Philip Tiegerman of the Office of Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and Treasury participated in its development. For further information regarding this notice, contact Mr. Tiegerman at (202) 622-3110.

Truncating Social Security Numbers on Paper Payee Statements

Notice 2009-93

SECTION 1. PURPOSE

This notice creates a pilot program allowing filers of information returns to truncate an individual payee's nine-digit identifying number on paper payee statements for calendar years 2009 and 2010 if the filers meet the requirements set forth in this notice. This notice only applies to paper payee statements in the Form 1098 series, Form 1099 series, and Form 5498 series. Filers who meet the requirements in this notice will be treated as having satisfied any requirement in Treasury and IRS guidance, whether in a regulation, form, or form instructions, to include a payee's identifying number on a payee

statement. This notice also invites public comment.

SECTION 2. BACKGROUND

An information return is a return, statement, form, or other document that must be filed with the IRS to report certain payments or distributions to a payee or amounts received from a payee in a calendar year. See section 6724(d)(1); Treas. Reg. § 301.6721-1(g)(1). A filer is any person required to file an information return. See Treas. Reg. § 301.6721-1(g)(6). A payee is any person who is required to receive a copy of the information set forth on an information return by the filer of the return. See Treas. Reg. § 301.6721-1(g)(5). A filer generally must also furnish a payee statement to each payee that contains the same information as the information return for that payee. See section 6724(d)(2); Treas. Reg. § 301.6722-1(d)(2). Generally, filers are required to furnish payee statements to payees on or before January 31st (in some instances on or before February 15th) of the year following the calendar year for which the information return is made. See, e.g., sections 6041(d) and 6042(c). Filers may be subject to penalties for failure to file correct information returns or furnish correct payee statements. See sections 6721 and 6722.

Regulations, forms, or instructions to forms typically require that the payee statement include the identifying number of the payee. The three types of identifying numbers applicable to individuals are social security numbers, IRS individual taxpayer identification numbers, and IRS adoption taxpayer identification numbers. All three of these identifying numbers are nine-digit numbers taking the form 000-00-0000. Treas. Reg. § 301.6109-1(a)(1)(i).

A person's identifying number is sensitive personal information. A risk exists that this information could be misappropriated from a payee statement and misused in various ways, such as to facilitate identity theft. In an effort to minimize this risk, this notice creates a pilot program allowing truncation of individual identifying numbers on certain paper payee statements.

SECTION 3. SCOPE

This notice only applies to paper payee statements in the Form 1098 series, Form 1099 series, and Form 5498 series. Substitute and composite substitute statements (within the meaning of Treas. Reg. § 301.6722-1(a)(1)) that meet the requirements of this notice are also included. See Rev. Proc. 2008-36, 2008-33 I.R.B. 340 (reprinted as Publication 1179, *General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S*). This notice does not apply to any information return filed with the IRS, any payee statement furnished electronically, or any payee statement not in the Form 1098 series, Form 1099 series, or Form 5498 series.

SECTION 4. REQUIREMENTS

A filer must satisfy the requirements set forth in this section to be authorized to truncate identifying numbers for individuals on paper payee statements for the calendar years 2009 and 2010. The IRS will treat a filer as having satisfied any requirement in Treasury and IRS guidance, whether in a regulation, form, or form instructions, to include a payee’s identifying number on a payee statement if the following requirements are met:

.01 The identifying number is a social security number, IRS individual taxpayer identification number, or IRS adoption taxpayer identification number;

.02 The identifying number is truncated by replacing the first five digits of the nine-digit number with asterisks or

Xs (for example, a social security number 123-45-6789 would appear on the paper payee statement as ***-**-6789 or XXX-XX-6789); and

.03 The truncated identifying number appears on a paper payee statement (including substitute and composite substitute statements) in the Form 1098 series, Form 1099 series, or Form 5498 series for calendar year 2009 or 2010.

SECTION 5. EFFECTIVE DATE

This notice is effective immediately as to paper payee statements in the Form 1098 series, Form 1099 series, and Form 5498 series for calendar years 2009 and 2010.

SECTION 6. REQUEST FOR COMMENTS

The IRS invites the public to submit comments on this notice by May 1, 2010. Comments are specifically sought on the following:

- Whether truncation of an individual’s identifying number on paper payee statements should be required, rather than permitted;
- Whether truncation should be permitted or required for identifying numbers appearing on paper payee statements not within the scope of this notice;
- Whether truncation should be permitted or required for payee statements furnished electronically;
- Whether a filer should be required to include the complete identifying num-

ber on the payee statement if requested by the payee; and

- Whether truncation creates difficulties for filers and/or payees.

Comments on any other matters relating to the procedures set forth in this notice are also encouraged.

Comments should be submitted to: Internal Revenue Service, CC:PA:LPD:PR (Notice 2009-93), Room 5203, P.O. Box 7604, Ben Franklin Station, N.W., Washington, D.C. 20044. Alternatively, comments may be hand delivered between the hours of 8:00 a.m. and 4:00 p.m., Monday through Friday, to CC:PA:LPD:PR (Notice 2009-93), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. Comments may also be transmitted electronically via the following e-mail address: Notice.Comments@irs.counsel.treas.gov.

Please include “Notice 2009-93” in the subject line of any electronic communications. All comments will be available for public inspection and copying.

SECTION 7. DRAFTING INFORMATION

The principal author of this notice is Tammie A. Geier of the Office of the Associate Chief Counsel (Procedure and Administration). For further information regarding this notice, please contact Tammie A. Geier at (202) 622-4940 (not a toll-free call).

Note. This revenue procedure will be reproduced as the next revision of IRS Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c.

Rev. Proc. 2009-48

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Section 1 - Purpose

.01 The purpose of this revenue procedure is to state the requirements of the Internal Revenue Service (IRS) and the Social Security Administration (SSA) regarding the preparation and use of substitute forms for Form W-2c, *Corrected Wage and Tax Statement*, and Form W-3c, *Transmittal of Corrected Wage and Tax Statements*.

.02 The official IRS Form W-2c is a six-part form and the official IRS Form W-3c is a one-part form. Red-ink substitute forms that completely conform to the specifications contained in this document may be privately-printed without the prior approval of the IRS or the SSA. Only the black-and-white laser-printed forms need to be submitted to the SSA for approval.

Note. Both paper substitute forms filed with the SSA, and those furnished to employees, that do not totally conform to these specifications are not acceptable. Forms W-2c (Copy A) and Forms W-3c that do not conform may be returned. In addition, penalties may be assessed.

.03 Substitute red-ink forms should not be submitted to either the IRS or the SSA for specific approval. If you are uncertain of any specification and want clarification, do the following.

- (1) Submit a letter to the appropriate address below citing the specification.
- (2) State your understanding of the specification.
- (3) Enclose an example (if appropriate) of how the form would appear if produced using your understanding.
- (4) Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence.

.04 Any questions about the specifications, especially those for the red-ink Form W-2c (Copy A) and Form W-3c, should be emailed to substituteforms@irs.gov. Please enter "Substitute Forms" on the subject line. Or send your questions to:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:T:T:SP, IR 6526
1111 Constitution Ave., NW
Washington, DC 20224

Any questions about the black-and-white laser-printed Form W-2c (Copy A) and Form W-3c should be emailed to laserforms@ssa.gov or sent to:

Social Security Administration
Data Operations Center
Attn: Laser Forms Approval, Room 348
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

Note. You should receive a response from either the IRS or the SSA within 30 days.

.05 The IRS maintains a centralized customer service call site at its Enterprise Computing Center-Martinsburg (ECC) to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 304-263-8700 (not a toll-free number) or 1-866-455-7438 (toll-free). The Telecommunication Device for the Deaf (TDD) number is 304-579-4827 (not a toll-free number). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time.

You may also send questions to the call site via the Internet at mccirp@irs.gov. IRS/ECC does not process information returns which are filed on paper forms.

.06 The following form instructions and publications provide more detailed filing procedures for certain information returns.

- Instructions for Forms W-2 and W-3.
- Instructions for Forms W-2c and W-3c (Rev. February 2009).
- Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.

Section 2 - What's New

.01 We are revising this revenue procedure, which will be reproduced as Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c, because Forms W-2c and W-3c were revised in February 2009. Publication 1223 will only be available online at www.irs.gov. Several changes have been made to Forms W-2c and W-3c since they were previously revised in January 2006. The major changes include the following.

- New box a-Employer's name, address, and ZIP code (was box g).
- New box b-Employer's Federal EIN (was box d).
- New box c-Tax year/form corrected (was box a).
- New box d-Employee's correct SSN (was box b).
- New box e-Corrected SSN and/or name (was box c).
- New box f-Employee's previously reported SSN (was box h).
- New box g-Employee's previously reported name (was box i).
- New box h-Employee's first name and initial, Last name, and Suffix (was box e).
- New box i-Employee's address and ZIP code (was box f).
- Form W-3c changes include switching the 5-digit identifying number box and box a; and moving the title directly below the form.

.02 The following changes have been made to Publication 1223 since the last revision (March 2006). The major changes include the following.

- **Revised Sections 4 and 5.** Sections 4 and 5 have been revised to add information and to be more consistent with the format of Publication 1141 (General Rules and Specifications for Substitute Forms W-2 and W-3).
- **New email address.** The Substitute Forms email address has changed to Substituteforms@irs.gov from *taxforms@irs.gov.
- **Address change.** The room number in the address of the Substitute Forms Unit has changed to Room 6526.
- **Logos, slogans, and advertising.** Forms W-2c and W-3c are subject to annual review and possible change. The IRS has postponed the prohibition against including slogans, advertising, and logos on information returns and employee copies reporting wages paid during the 2010 calendar year that was announced in Rev. Proc. 2008-33 (Publication 1141). The prohibition is now in effect for reporting wages paid in 2011 and thereafter. Do not include logos, slogans or advertising on any information returns or employee copies filed in 2011 or thereafter, except as provided in Section 6.02. This revenue procedure may be revised to state other requirements of the IRS and the SSA regarding the preparation and use of substitute forms for Form W-2c and Form W-3c at a future date. If you have comments about the prohibition against including slogans, advertising, and logos on information returns and employee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:T:T:SP, IR 6526, 1111 Constitution Ave., NW, Washington, DC, 20224, or Substituteforms@irs.gov.
- **SSA publication changes.** A new title and number have been given to SSA Publication MMREF-2. The new number is Publication EFW2C and its title is Specifications for Filing Forms W-2c Electronically.
- **Social security room number change.** The room number in the address of the Data Operations Center has changed to Room 348.

- **TDD number change.** The Telecommunication Device for the Deaf (TDD) phone number at the Enterprise Computing Center – Martinsburg (ECC) has changed to 304-579-4827.
- **Revised Section 9.** Section 9 has been revised to reflect changes to IRS Publication 1796.
- **Editorial changes.** We made editorial changes. Redundancies were eliminated as much as possible.

Section 3 - Filing Forms W-2c and W-3c Electronically

.01 Employers must file electronically with the SSA if they file 250 or more Forms W-2c (Copy A) during a calendar year unless the IRS granted you a waiver. For details, see the Instructions for Forms W-2c and W-3c. SSA publication EFW2C, Specifications for Filing Forms W-2c Electronically, contains specifications and procedures for filing Forms W-2c. Employers are cautioned to obtain the most recent revision of EFW2C (and supplements) due to any subsequent changes in specifications and procedures.

Note. For purposes of the electronic filing requirement, only Forms W-2c for the immediate prior year are taken into account.

.02 You may obtain a copy of the EFW2C by:

- Accessing the SSA website at www.socialsecurity.gov/employer/pub.htm.
- Writing to:

Social Security Administration
OCO, DES; Attn: Employer Reporting Services Center
300 North Greene Street
Baltimore, MD 21290-0300
- Calling your local SSA Employer Services Liaison Officer (ESLO). Their phone numbers are available at www.socialsecurity.gov/employer/empcontacts.htm.
- Calling the SSA's Employer Reporting Services staff at 1-800-772-6270.

.03 Electronic filers do not file a paper Form W-3c. See the SSA publication EFW2C for guidance on transmitting Form W-2c (Copy A) information to the SSA electronically.

.04 Employers with fewer than 250 Forms W-2 to be corrected are encouraged to electronically file Forms W-2c (Copy A) with the SSA. Doing so will enhance the timeliness and accuracy of forms processing.

.05 Employers who do not comply with the electronic filing requirements for Form W-2c (Copy A) and who are not granted a waiver by the IRS may be subject to penalties. Employers who file Form W-2c information with the SSA electronically must not send the same data to the SSA on paper Forms W-2c (Copy A). Any duplicate reporting may subject filers to unnecessary contacts by the SSA or the IRS.

Section 4 - Specifications for Red-Ink Substitute Forms W-2c (Copy A) and W-3c Filed With the SSA

.01 The official IRS-printed red dropout ink Form W-2c (Copy A) and W-3c and their exact substitutes are referred to as red-ink in this revenue procedure. Employers may file substitute Forms W-2c (Copy A) and W-3c with the SSA. The substitute forms must be exact replicas of the official IRS forms with respect to layout and content because they will be read by scanner equipment.

.02 Paper used for cutsheets and continuous pin-fed forms for substitute Form W-2c (Copy A) and Form W-3c that are to be filed with the SSA must be white 100% bleached chemical wood, 18-20 pound paper only, optical character recognition (OCR) bond produced in accordance with the following specifications:

Acidity: Ph value, average, not less than	4.5
Basis weight: 17 x 22 inch 500 cut sheets, pound	18-20
Metric equivalent—gm./sq. meter (a tolerance of +5 pct. is allowed)	68-75
Stiffness: Average, each direction, not less than—milligrams	
Cross direction	50
Machine direction	80
Tearing strength: Average, each direction, not less than—grams	40

Opacity: Average, not less than—percent	82
Reflectivity: Average, not less than—percent	68
Thickness: Average—inch	0.0038
Metric equivalent—mm. (a tolerance of +0.0005 inch (0.0127 mm) is allowed) Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other	0.097
Porosity: Average, not less than—seconds	10
Finish (smoothness): Average, each side—seconds (for information only) the Sheffield equivalent—units	20-55 170-d200
Dirt: Average, each side, not to exceed—parts per million	8

Color and paper quality for Copy A (cut sheets and continuous pin-fed forms) and Form W-3c, as specified by JCP Code 0-25 dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond. The contractor must initiate or have a quality control program to assure OCR ink density.

Note. Reclaimed fiber in any percentage is permitted, provided the requirements of this standard are met.

.03 All printing of substitute Forms W-2c (Copy A) and W-3c must be in Flint red OCR dropout ink except as specified below. The following must be printed in nonreflective black ink:

- Identifying number “44444” or “55555” at the top of the forms.
- The four (4) corner register marks on the forms.
- The form identification number (“W-3c”) at the bottom of Form W-3c.
- All the instructions below Form W-3c beginning with “Purpose of Form” line to the bottom of Form W-3c.

.04 The vertical and horizontal spacing on Forms W-2c and W-3c must meet specifications. See Exhibits A and B.

- On Form W-3c and Form W-2c (Copy A), all the perimeter rules must be 1-point (0.014-inch), while all other rules must be one-half point (0.007-inch). Vertical rules must be parallel to the left edge of the form; horizontal rules parallel to the top edge.
- The left and top margins on Form W-2c (Copy A) and Form W-3c must be .5 inches. The width of a substitute Form W-2c (Copy A) or W-3c must be 7.5 inches. See Exhibits A and B.
- Each column on Form W-2c (Copy A) and Form W-3c must measure 1.9 inches in width .

.05 The official red-ink Form W-3c and Form W-2c (Copy A) are 7.5 inches wide. Employers filing Forms W-2c (Copy A) with the SSA on paper must also file a Form W-3c. Form W-3c must be the same width (7.5 inches) as the Form W-2c. One Form W-2c or Form W-3c is contained on a standard-size, 8.5 x 11-inch page.

.06 The top, left, and right margins for the Form W-2c (Copy A) and Form W-3c are .5 inches ($\frac{1}{2}$ inch). All margins must be free of printing except for the words “DO NOT CUT, FOLD, OR STAPLE THIS FORM” on red-ink Form W-2c (Copy A) or “DO NOT CUT, FOLD, OR STAPLE” on red-ink Form W-3c.

.07 The identifying numbers are “44444” for Form W-2c and “55555” for Form W-3c. No printing should appear anywhere near the identifying numbers.

Note. The identifying number must be printed in nonreflective black ink in OCR-A font of 10 characters per inch.

.08 Continuous pin-fed Forms W-2c (Copy A) must be separated into 11-inch deep pages. The pin-fed strips must be removed when Forms W-2c (Copy A) are filed with the SSA.

.09 Box 12 of Form W-2c (Copy A) contains four entry boxes – 12a, 12b, 12c, and 12d. Do not make more than one entry per box. Enter your first code in box 12a (for example, enter Code D in box 12a, not 12d, if it is your first entry). If more than four items need to be reported in box 12, use a second Form W-2c to report the additional items. Do not report the same federal tax data to the SSA on more than one Form W-2c (Copy A). However, repeat the identifying information (employee’s name, address, and SSN; employer’s name, address, and EIN) on each additional form.

.10 The checkboxes in box 13 of Form W-2c (Copy A) must be .14 inches each; the space before the first checkbox is .20 inches; the spacing on each remaining side of the three checkboxes is .36 inches. The checkboxes in box c of Form W-3c must also be .14 inches.

Note. More than 50% of an applicable checkbox must be covered by an “X.”

.11 All substitute Forms W-2c (Copy A) and W-3c in the red-ink format must have the form number and form title printed on the bottom face of each form using identical type or a close approximation to that of the official IRS form. The red-ink substitute must have the form producer’s (not the form filer’s) EIN entered in red in place of the Cat. No. (directly to the left of “Department of the Treasury” for Form W-2c (Copy A) and at the bottom for Form W-3c).

.12 The words “For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.” must be printed on all Forms W-2c (Copy A) and Forms W-3c.

.13 The Office of Management and Budget (OMB) Number must be printed on substitute Forms W-3c and W-2c (on each ply) in the same location as on the official IRS forms.

.14 All substitute Forms W-3c must include the instructions that are printed on the same sheet below the official IRS form.

.15 The appropriate SSA addresses must be printed on the front of Form W-3c below the body of the form (see Exhibit B).

If you use the U.S. Postal Service, the address is:

Social Security Administration
Data Operations Center
P.O. Box 3333
Wilkes-Barre, PA 18767-3333.

If you use a carrier other than the U.S. Postal Service, the address is:

Social Security Administration
Data Operations Center
Attn: W-2c Process
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997.

.16 The back of substitute Form W-2c (Copy A) and Form W-3c must be free of all printing.

.17 All copies must be clearly legible. Fading must be minimized to assure legibility.

.18 Chemical transfer paper is permitted for Form W-2c (Copy A) only if the following standards are met:

- Only chemically-backed paper is acceptable for Form W-2c (Copy A). Front and back chemically-treated paper cannot be processed properly by scanning equipment.
- Chemically-transferred images must be black.
- Carbon-coated forms are not permitted.

.19 The Government Printing Office (GPO) symbol and the Catalog Number (Cat. No.) must be deleted from substitute Form W-2c (Copy A) and Form W-3c.

.20 The sequence for assembling the copies of Form W-2c is as follows.

- Copy A — For Social Security Administration
- Copy 1 — State, City, or Local Tax Department
- Copy B — To Be Filed with Employee’s FEDERAL Tax Return
- Copy C — For EMPLOYEE’s RECORDS
- Copy 2 — To Be Filed with Employee’s State, City, or Local Income Tax Return
- Copy D — For Employer

Section 5 - Specifications for Laser-Printed Substitute Forms W-2c (Copy A) and W-3c Filed With the SSA

.01 The SSA-approved, laser-printed, black-and-white Forms W-2c (Copy A) and W-3c are referred to as laser-printed. Specifications for the laser-printed (black-and-white) Forms W-2c (Copy A) and W-3c are similar to the red-ink forms (Section 4) except for the items that follow (see Exhibits C and D). You may contact the SSA via email at laserforms@ssa.gov for more information.

Note. Exhibits are samples only and must not be downloaded to meet tax obligations.

- (1) Forms must be printed on 8½ x 11-inch single-sheet paper only, not on continuous-feed using a laser printer. There must be one Form W-2c (Copy A) or W-3c printed on a page.
- (2) All forms and data must be printed in nonreflective black ink only.
- (3) The data and forms must be programmed to print simultaneously. Forms cannot be produced separately from wage data entries.
- (4) The forms must not contain corner register marks.
- (5) The forms must not contain any shaded areas including those boxes that are entirely shaded on the red-ink forms.
- (6) Identifying numbers on both Form W-2c (“44444”) and Form W-3c (“55555”) must be preprinted in 14-point Arial bold font or a close approximation.
- (7) The form numbers (“W-2c” and “W-3c”) must be in 18-point Arial font or a close approximation.
- (8) No part of the box titles or the data printed on the forms may touch any of the vertical or horizontal lines, nor should any of the data intermingle with the box titles. The data should be centered in the boxes.
- (9) Do not print any information in the margins of the laser-printed forms (for example, do not print “DO NOT CUT, FOLD, OR STAPLE” in the top margin of Form W-3c).
- (10) The word “Code” must not appear in box 12 on Form W-2c (Copy A).
- (11) A 4-digit vendor code (not filer code) preceded by four zeros and a slash (for example, 0000/9876) must appear in 12-point Arial font, or a close approximation, in the middle below the title on Form W-2c (Copy A) and in the bottom right corner of Form W-3c. See Exhibits C and D.

Note. Do not display the form producer’s EIN. The vendor code will be used to identify the form producer.

- (12) Do not print Catalog Numbers (Cat. No.) on either Form W-2c (Copy A) or Form W-3c.
 - (13) Do not print the checkboxes in:
 - Box c or the “Yes/No” area above the signature area of Form W-3c. The “X” should be programmed to be printed and centered directly below the applicable “Kind of Payer” in box c. The “X”s for the “Yes/No” area above the signature area should be programmed to be printed before “Yes” or “No.”
 - Box e or Box 13 of Form W-2c (Copy A). The “X” should be programmed to be printed and centered in the same location as the checkbox in Box e or directly below the applicable box title in Box 13.
 - (14) Do not print dollar signs. If there are no money amounts being reported, the entire field should be left blank.
- .02** The dimensions for the laser-printed Forms W-2c (Copy A) and W-3c are as follows. See Exhibits C and D.
- (1) The left and top margins on Form W-2c (Copy A) and Form W-3c must measure ½ (.5) inch.
 - (2) The distance from the top line of Form W-3c to the bottom line of the form must measure 7⅙ (7.17) inches.
 - (3) The distance from the top line of Form W-2c (Copy A) to the bottom line of the form must measure 9⅓ (9.33) inches.
 - (4) Each box on Form W-2c (Copy A) and Form W-3c must measure ⅓ (.33) inch in height.
 - (5) Box b on Form W-3c must measure ⅕ (.83) inch in height.
 - (6) Box a on Form W-2c (Copy A) must measure 1⅓ (1.33) inches in height and box 14 must measure ⅕ (.83) inch in height.

(7) Each column on Form W-2c (Copy A) and Form W-3c must measure 19/10 (1.9) inches in width.

(8) The “Explain decreases here” box and the “Signature” box on Form W-3c must measure 1/2 (.5) inches in height.

.03 You must submit samples of your laser-printed substitute forms to the SSA. Only laser-printed, black-and-white substitute Forms W-2c (Copy A) and W-3c will be accepted for approval by the SSA. Questions regarding other forms (that is, red-ink Forms W-2, W-2c, W-3, W-3c, 1099 series, 1096, etc.) must be directed to the IRS. Also see IRS Publications 1141 and 1179.

.04 You will be required to send one set of blank and one set of dummy-data, laser-printed substitute Forms W-2c (Copy A) and W-3c for approval. Do not use live taxpayer information. Sample data entries should be filled in to the maximum length for each box entry, preferably using numeric data or alpha data, depending upon the type required to be entered. Include in your submission the name, telephone number, fax number, and email address of a contact person who can answer questions regarding your sample forms.

.05 To receive approval, you may first contact the SSA at laser.forms@ssa.gov to obtain a template and further instructions in PDF or Excel format. You may also send your sample, laser-printed substitute forms to:

Social Security Administration
Data Operations Center
Attn: Laser Forms Approval, Room 348
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

Send your sample forms via private mail carrier or certified mail in order to verify their receipt. You can expect approval (or disapproval) by the SSA within 30 days of receipt of your sample forms.

.06 The 4-digit vendor code preceded by four zeros and a slash (0000/9876) must be preprinted on the sample, laser-printed substitute forms. Forms not containing a vendor code will be rejected and will not be submitted for testing or approval. If you have a valid vendor code provided to you through the National Association of Computerized Tax Processors, you should use that code. If you do not have a valid vendor code, contact the Social Security Administration at laser.forms@ssa.gov to obtain an SSA-issued code. (Additional information on vendor codes may be obtained from the SSA or the National Association of Computerized Tax Processors via email at president@nactp.org.)

Note. Vendor codes are only required by those companies producing the W-2 family of forms as part of a product for resale to be used by multiple employers and payroll professionals. Employers developing Forms W-2c or W-3c to be used only for their individual company do not require a vendor code.

.07 If you use forms produced by a vendor and have questions concerning approval, do not send the forms to the SSA for approval. Instead, you may contact the software vendor to obtain a copy of SSA’s dated approval notice supplied to that vendor.

Section 6 - Requirements for Substitute Privately-Printed Forms W-2c (Copies B, C, and 2) Furnished to Employees

.01 All employers (including those who file electronically) must furnish employees with at least two copies of Form W-2c (three or more for employees required to file a state, city, or local income tax return). Employee copies do not require approval as long as the requirements are followed.

Note. Although substitute Copy 1 of Form W-2c can be printed in black instead of the red dropout ink, it should conform as closely as possible to Copy A of the official IRS form in content, format, and layout in order to satisfy state and local reporting requirements.

.02 Some Forms W-2c that include logos, slogans, and advertisements (including advertisements for tax preparation software) may be confused with questionable Forms W-2c. An employee may not recognize the importance of the employee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Starting in 2011, for wages paid during the 2011 tax year and thereafter, the IRS will not allow logos, slogans, and advertising on Forms W-3c, Copy A of Forms W-2c, or any employee copies, with the following exceptions for logos, slogans, and advertising that:

- are the exact name of the employer or agent, primary trade name, trademark, service mark, or symbol of the employer or agent, an embossment or watermark on the information return and employee copies that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the employer or agent;
- are presented in any typeface, font, stylized fashion, or print color normally used by the employer or agent; and used in a non-intrusive manner;
- do not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the employee copies.

- are used on corrected information returns and employee copies reporting amounts paid before January 1, 2011.

The IRS e-file logo on the IRS official employee copies may be included, but it is not required, on any of the substitute form copies. The information return and employee copies must clearly identify the employer's name associated with its employer identification number.

Forms W-2c and W-3c are subject to annual review and possible change. The IRS has postponed the prohibition against including slogans, advertising, and logos on information returns and employee copies reporting wages paid during the 2010 calendar year that was announced in Rev. Proc. 2008-33 (Publication 1141) is postponed. The prohibition is now in effect for reporting wages paid in 2011 and thereafter. Do not include logos, slogans or advertising on any information returns or employee copies filed in 2011 or thereafter, except as provided above. This revenue procedure may be revised to state other requirements of the IRS and the SSA regarding the preparation and use of substitute forms for Form W-2c and Form W-3c for wages paid during the 2011 calendar year, at a future date. If you have comments about the prohibition against including slogans, advertising, and logos on information returns and employee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:T:T:SP, IR 6526, 1111 Constitution Ave., NW, Washington, DC, 20224 or Substituteforms@irs.gov.

.03 The paper for all copies must be white and printed in black ink. The substitute Copy B (or its equal), which employees are instructed to attach to their federal income tax returns, must be at least 9-pound paper (basis 17 x 22-500). Other copies furnished to employees should also be at least 9-pound paper/basis 17 x 22-500).

.04 Chemical transfer paper for employee copies must be clearly legible, have the capability to be photocopied, and not fade to such a degree as to preclude legibility and the ability to photocopy.

.05 Type must be substantially identical in size and shape to that on the official form.

.06 Substitute forms for employees need to contain only the payment boxes and captions that are applicable. These boxes, box numbers, and box titles must, when applicable, match the IRS-printed form. In all cases, the employee name, address, and SSN, as well as the employer name, address, and EIN, must be present.

.07 The dimensions of the boxes on these copies (Copies B, C, and 2), but not Copy A, may be adjusted to allow space for conveying additional information. This may permit the employer to eliminate other statements or notices that would otherwise be furnished to employees.

.08 The maximum allowable dimensions for employee copies of Form W-2c are no more than 11 inches deep by 8.5 inches wide. The minimum allowable dimensions for employee copies of Form W-2c are 2.67 inches deep by 4.25 inches wide.

Note. These maximum and minimum size specifications are subject to future change.

.09 Either horizontal or vertical format is permitted for substitute employee copies of Forms W-2c. That is, the width of the form may be either greater or less than the depth of the form.

.10 All copies of Form W-2c must clearly and prominently display the form number and the form title together in one area of the form. It is recommended (but not required) that this be located on the bottom left of Form W-2c. The reference to the "Department of the Treasury – Internal Revenue Service" must be on all copies of Form W-2c. It is recommended (but not required) that this be located on the bottom right of Form W-2c.

.11 If the substitute Forms W-2c are not labeled as to the disposition of the copies, then written notification must be provided to each employee as specified below.

- The first copy of Form W-2c (Copy B) is filed with the employee's federal tax return.
- The second copy of Form W-2c (Copy C) is for the employee's records.
- If applicable, the third copy (Copy 2) of Form W-2c is filed with the employee's state, city, or local income tax return. If the substitute Forms W-2c are labeled, the forms must contain the applicable description as stated on the official form.
- .12** Instructions similar to those on the back of Form W-2c (Copy C) of the official form must be provided to each employee.

Section 7 - Instructions for Employers

.01 Privately-printed substitute Forms W-2c are not required to contain a copy to be retained by employers (Copy D). However, employers must be prepared to verify or duplicate this information if the IRS or the SSA requests it. Paper filers who do not keep Copy D of Form W-2c should be able to generate a facsimile of Form W-2c (Copy A) in case of loss.

.02 If Copy D is provided for the employer, instructions contained on the back of Copy D of the official form must appear on the back of the substitute form. If Copy D is not provided, these instructions must be furnished to the employer on a separate statement.

.03 Only originals or compliant substitute copies of Forms W-2c (Copy A) and Forms W-3c may be filed with the SSA. Photocopies are unacceptable.

.04 Employers should type or machine print entries on non-laser generated forms whenever possible and provide good quality data entries by using a high quality type face, inserting data in the middle of blocks that are well separated from other printing and guidelines, and taking any other measures that will guarantee clear, sharp images.

Note. 12-point Courier font is preferred by the SSA.

.05 Because employers must file a machine-scannable Form W-2c, they should meet the following requirements.

- Use 12-point Courier (SSA-preferred) font for data entries.
- Proportional-spaced fonts are unacceptable.
- Refrain from printing any data in the top margin of the forms.

.06 The employer must also furnish payee copies of Forms W-2c (Copies B, C, and 2) that are legible and capable of being photocopied (by the employee).

.07 When Forms W-2c or W-3c are typed, black ink must be used with no script type, inverted font, italics, or dual-case alpha characters.

.08 The filer's employer identification number (EIN) must be entered in box (b) of Form W-2c and box (e) of Form W-3c.

.09 The employer's name, address, EIN, and state ID number may be preprinted.

Section 8 - OMB Requirements for Both Red-Ink and Laser-Printed Substitute Forms

.01 The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires the following.

- The Office of Management and Budget (OMB) approves all IRS tax forms that are subject to the Act.
- Each IRS form contains the OMB approval number, if assigned. (The official OMB numbers may be found on the official IRS forms and are also shown on the forms in the exhibits.)
- Each IRS form (or its instructions) states:
 - (1) Why the IRS needs the information,
 - (2) How it will be used, and
 - (3) Whether or not the information is required to be furnished to the IRS.

.02 This information must be provided to any users of official or substitute IRS forms or instructions.

.03 The OMB requirements for substitute IRS forms are the following.

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Form W-3c and Form W-2c (Copy A), the OMB number (1545-0008) must appear exactly as shown on the official IRS form.
- For any copy of Form W-3c or Form W-2c, other than Copy A, the OMB number must use one of the following formats.
 - (1) OMB No. 1545-0008 (preferred) or
 - (2) OMB # 1545-0008 (acceptable).

.04 Any substitute Form W-3c and Form W-2c (Copy A) must state "For Privacy Act and Paperwork Reduction Act Notice, see separate instructions." If no instructions are provided to users of your forms, you must furnish them the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 9 - Reproducible Copies of Forms

.01 You can obtain official IRS forms and information copies of federal tax materials at local IRS offices or by calling the IRS Distribution Center at 1-800-829-3676. Other ways to get federal tax material include the following.

- The IRS website at www.irs.gov.
- IRS Tax Products on DVD (Publication 1796).
Only contact the IRS, not the SSA, for forms.

Note. Many IRS forms are provided on the IRS website and on the IRS Tax Products on DVD. But copies of Form W-2c (Copy A) and Form W-3c cannot be used for filing with the IRS or SSA when obtained by these methods because the forms do not meet the specific printing specifications as described in this publication. Copies of Forms W-2c and W-3c obtained from these sources are for information purposes only. Additionally, Publication 1796 does not permit electronic filing.

.02 The DVD contains approximately 2,800 tax forms and publications for small businesses, return preparers, and others who frequently need current or prior year tax products. Most current tax forms on the DVD may be filled in electronically, then printed out for submission and saved for recordkeeping. Other products on the DVD include the Internal Revenue Bulletins, Tax Supplements, and Internet resources for the tax professional with links to the World Wide Web.

For system requirements, contact the National Technical Information Service (NTIS) at <http://www.ntis.gov>. Prices are subject to change. The cost of the DVD if purchased from NTIS via the Internet at www.irs.gov/formspubs/article/0,,id=108660,00.html is \$30 (with no handling fee). If purchased using the following methods, the cost for each DVD is \$30 (plus a \$5 handling fee). These methods are:

- By phone – 1-877-CDFORMS (1-877-233-6767),
- By fax – 703-605-6900,
- By mail – to:
National Technical Information Service
5301 Shawnee Rd.
Alexandria, VA 22312

Section 10 - Effect on Other Documents

.01 Revenue Procedure 2006-19, 2006-1 C.B. 677 (reprinted as Publication 1223, Rev. 3-2006), is superseded.

Section 11 - Exhibits

2009-51 I.R.B.

Exhibit B

<div style="display: flex; justify-content: space-between; align-items: center;"> ← .5" → ← 7.5" → </div> <p style="text-align: center; margin: 0;">DO NOT CUT, FOLD, OR STAPLE</p>																			
55555	a Tax year/Form corrected / W-	For Official Use Only ▶ OMB No. 1545-0008																	
b Employer's name, address, and ZIP code ← 3.8" →		c Kind of Payer <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">941/941-SS</td> <td style="text-align: center;">Military</td> <td style="text-align: center;">943</td> <td style="text-align: center;">944/944-SS</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">CT-1</td> <td style="text-align: center;">Hshld. emp.</td> <td style="text-align: center;">Medicare govt. emp.</td> <td style="text-align: center;">Third-party sick pay</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>		941/941-SS	Military	943	944/944-SS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CT-1	Hshld. emp.	Medicare govt. emp.	Third-party sick pay	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
941/941-SS	Military	943	944/944-SS																
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
CT-1	Hshld. emp.	Medicare govt. emp.	Third-party sick pay																
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
d Number of Forms W-2c	e Employer's Federal EIN	f Establishment number	g Employer's state ID number																
Complete boxes h, i, or j only if incorrect on last form filed.	h Employer's <i>incorrect</i> Federal EIN	i <i>Incorrect</i> establishment number	j Employer's <i>incorrect</i> state ID number																
Total of amounts previously reported as shown on enclosed Forms W-2c.	Total of corrected amounts as shown on enclosed Forms W-2c.	Total of amounts previously reported as shown on enclosed Forms W-2c.	Total of corrected amounts as shown on enclosed Forms W-2c.																
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld	2 Federal income tax withheld																
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld																
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld																
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips																
9 Advance EIC payments	9 Advance EIC payments	10 Dependent care benefits	10 Dependent care benefits																
11 Nonqualified plans	11 Nonqualified plans	12a-d (Coded items)	12a-d (Coded items)																
14 Inc. tax W/H by 3rd party sick pay payer	14 Inc. tax W/H by 3rd party sick pay payer																		
16 State wages, tips, etc.	16 State wages, tips, etc.	17 State income tax	17 State income tax																
18 Local wages, tips, etc.	18 Local wages, tips, etc.	19 Local income tax	19 Local income tax																
Explain decreases here:																			
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No																			
If "Yes," give date the return was filed ▶																			
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and, to the best of my knowledge and belief, it is true, correct, and complete.																			
Signature ▶		Title ▶																	
Contact person		Telephone number ()																	
Email address		Fax number ()																	
		For Official Use Only																	

Form **W-3c** (Rev. 2-2009)

Purpose of Form

Use this form to transmit Copy A of **Form(s) W-2c**, Corrected Wage and Tax Statement (Rev. 2-2009). Make a copy of Form W-3c and keep it with Copy D (For Employer) of Forms W-2c for your records. File Form W-3c even if only one Form W-2c is being filed or if those Forms W-2c are being filed only to correct an employee's name and social security number (SSN), or the employer identification number (EIN). See the separate Instructions for Forms W-2c and W-3c for information on completing this form.

When To File

File this form and Copy A of Form(s) W-2c with the Social Security Administration as soon as possible after you discover an error on Forms W-2, W-2AS, W-2GU, W-2CM, W-2VI, or W-2c. Provide Copies B, C, and 2 of Form W-2c to your employees as soon as possible.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Transmittal of Corrected Wage and Tax Statements

Where To File

If you use the U.S. Postal Service, send Forms W-2c and W-3c to the following address:

**Social Security Administration
Data Operations Center
P.O. Box 3333
Wilkes-Barre, PA 18767-3333**

If you use a carrier other than the U.S. Postal Service, send Forms W-2c and W-3c to the following address:

**Social Security Administration
Data Operations Center
Attn: W-2c Process
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997**

Department of the Treasury
Internal Revenue Service

Exhibit C

<div style="display: flex; justify-content: space-between; align-items: center;"> 4 4 4 4 4 <div style="text-align: right;"> For Official Use Only ▶ OMB No. 1545-0008 </div> </div>			
a Employer's name, address, and ZIP code <div style="text-align: center;">1.3"</div>		c Tax year/Form corrected <div style="text-align: center;">/ W-2</div>	
b Employer's Federal EIN <div style="text-align: center;">9.3"</div>		d Employee's correct SSN 	
		e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) Complete boxes f and/or g only if incorrect on form previously filed ▶ f Employee's previously reported SSN 	
Note: Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6). 		g Employee's previously reported name 	
		h Employee's first name and initial Last name Suff. 	
i Employee's address and ZIP code 			
Previously reported		Correct information	
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld	2 Federal income tax withheld
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips
9 Advance EIC payment	9 Advance EIC payment	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a See instructions for box 12	12a See instructions for box 12
13 Statutory employee Retirement plan Third-party sick pay	13 Statutory employee Retirement plan Third-party sick pay	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
12d	12d	12d	12d
1.9"	1.9"	1.9"	1.9"
State Correction Information			
Previously reported		Correct information	
15 State	15 State	15 State	15 State
Employer's state ID number	Employer's state ID number	Employer's state ID number	Employer's state ID number
16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.
17 State income tax	17 State income tax	17 State income tax	17 State income tax
Locality Correction Information			
Previously reported		Correct information	
18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips, etc.
19 Local income tax	19 Local income tax	19 Local income tax	19 Local income tax
20 Locality name	20 Locality name	20 Locality name	20 Locality name

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **W-2c** (Rev. 2-2009)

Copy A—For Social Security Administration

Department of the Treasury
Internal Revenue Service

Corrected Wage and Tax Statement

0000/9876

Exhibit D

55555		a Tax year/Form corrected / W-.....		For Official Use Only ▶ OMB No. 1545-0008	
b Employer's name, address, and ZIP code			c 941/941-SS Military 943 944/944-SS Kind of Payer ▶ CT-1 Hshld. emp. Medicare govt. emp. Third-party sick pay		
d Number of Forms W-2c	e Employer's Federal EIN	f Establishment number	g Employer's state ID number		
Complete boxes h, i, or j only if incorrect on last form filed.	h Employer's incorrect Federal EIN	i Incorrect establishment number	j Employer's incorrect state ID number		
Total of amounts previously reported as shown on enclosed Forms W-2c.	Total of corrected amounts as shown on enclosed Forms W-2c.	Total of amounts previously reported as shown on enclosed Forms W-2c.	Total of corrected amounts as shown on enclosed Forms W-2c.		
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld	2 Federal income tax withheld		
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld		
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld		
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips		
9 Advance EIC payments	9 Advance EIC payments	10 Dependent care benefits	10 Dependent care benefits		
11 Nonqualified plans	11 Nonqualified plans	12a-d (Coded items)	12a-d (Coded items)		
14 Inc. tax W/H by 3rd party sick pay payer	14 Inc. tax W/H by 3rd party sick pay payer				
16 State wages, tips, etc.	16 State wages, tips, etc.	17 State income tax	17 State income tax		
18 Local wages, tips, etc.	18 Local wages, tips, etc.	19 Local income tax	19 Local income tax		
Explain decreases here:					
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service?		Yes No			
If "Yes," give date the return was filed ▶					
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and, to the best of my knowledge and belief, it is true, correct, and complete.					
Signature ▶		Title ▶		Date ▶	
Contact person		Telephone number ()		For Official Use Only 0000/9876	
Email address		Fax number ()			

Form **W-3c** (Rev. 2-2009) **Transmittal of Corrected Wage and Tax Statements** Department of the Treasury Internal Revenue Service

Purpose of Form
Use this form to transmit Copy A of Form(s) W-2c, Corrected Wage and Tax Statement (Rev. 2-2009). Make a copy of Form W-3c and keep it with Copy D (For Employer) of Forms W-2c for your records. File Form W-3c even if only one Form W-2c is being filed or if those Forms W-2c are being filed only to correct an employee's name and social security number (SSN), or the employer identification number (EIN). See the separate Instructions for Forms W-2c and W-3c for information on completing this form.

When To File
File this form and Copy A of Form(s) W-2c with the Social Security Administration as soon as possible after you discover an error on Forms W-2, W-2AS, W-2GU, W-2CM, W-2VI, or W-2c. Provide Copies B, C, and 2 of Form W-2c to your employees as soon as possible.
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Where To File
If you use the U.S. Postal Service, send Forms W-2c and W-3c to the following address:
**Social Security Administration
Data Operations Center
P.O. Box 3333
Wilkes-Barre, PA 18767-3333**
If you use a carrier other than the U.S. Postal Service, send Forms W-2c and W-3c to the following address:
**Social Security Administration
Data Operations Center
Attn: W-2c Process
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997**

Note. This revenue procedure will be reproduced as the next revision of IRS Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, W-2G, 1042-S, and 8935.

26 CFR 601.602: Forms and instructions.

(Also: Part 1, Sections 220, 408, 408A, 529, 530(h), 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 1.408-5, 1.408-7, 1.408A-7, 1.1441-1 through 1.1441-5, 1.6041-1, 7.6041-1, 1.6042-2, 1.6042-4, 1.6044-2, 1.6044-5, 1.6045-1, 5f.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1.)

Rev. Proc. 2009-49

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Part 1

General Information

Section 1.1 — Overview of Revenue Procedure 2009-49

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2009 requirements for:

- Using official Internal Revenue Service (IRS) forms to file information returns with the IRS,
 - Preparing acceptable substitutes of the official IRS forms to file information returns with the IRS, and
 - Using official or acceptable substitute forms to furnish information to recipients.
-

1.1.2 Which Forms Are Covered?

This revenue procedure contains specifications for these information returns:

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-T	Tuition Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-CAP	Changes in Corporate Control and Capital Structure
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
1099-INT	Interest Income
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA

Form	Title
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings
1042-S	Foreign Person's U.S. Source Income Subject to Withholding
8935	Airline Payments Report

1.1.3 Scope

For purposes of this revenue procedure, a substitute form or statement is one that is not published by the IRS. For a substitute form or statement to be acceptable to the IRS, it must conform to the official form or the specifications outlined in this revenue procedure. Do not submit any substitute forms or statements listed above to the IRS for approval. Privately published forms may not state, "This is an IRS approved form."

Filers making payments to certain recipients during a calendar year are required by the Internal Revenue Code (the Code) to file information returns with the IRS for these payments. These filers must also provide this information to their recipients. In some cases, this also applies to payments received. See *Part 4* for specifications that apply to recipient statements (generally Copy B).

In general, section 6011 of the Code contains requirements for filers of information returns. A filer must file information returns electronically or on paper. A filer who is required to file 250 or more information returns of any one type during a calendar year must file those returns electronically.

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms electronically. See the legal requirements for filing information returns (and providing a copy to a payee) in the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G and the 2009 Instructions for Form 1042-S. In addition, see the most recent revision of Publication 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

1.1.4 For More Information

The IRS prints and provides the forms on which various payments must be reported. Alternatively, filers may prepare substitute copies of these IRS forms and use such forms to report payments to the IRS.

- For copies of the official forms and instructions, call our toll-free number at 1-800-TAX-FORM (1-800-829-3676).
- The IRS operates a central call site to answer questions related to information returns, penalties, and backup withholding. The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time. For your convenience, you may call the toll-free number, 1-866-455-7438. You may still use the original telephone number, 304-263-8700 (not toll-free). For TTY/TDD equipment, call 304-579-4827 (not toll-free).
- For other tax information related to business returns or accounts, call 1-800-829-4933. If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax account questions or to order forms and publications.

1.1.5 What's New

The following changes have been made to this year's Revenue Procedure:

- *New title for Publication 1179.* The title of the publication that is reprinted from this revenue procedure has changed to reflect the addition of specifications and procedures for **Form 8935**, Airline Payments Report.

- *New title for the 1099 General Instructions for 2009.* The title of the 1099, etc., General Instructions has been changed to General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G to reflect the addition of Forms 3921 and 3922 beginning in 2009.
Note. At the time these instructions went to print, final regulations had not been issued for reporting Forms 3921 and 3922 and their separate instructions. The 1099, etc., General Instructions will be re-released when final regulations for Forms 3921 and 3922 are issued.
- *Form 1099-C.* The form has been revised, moving “Debt description” from box 5 to an enlarged box 4. Box 5 now contains 2 checkboxes to indicate whether the borrower was personally liable for repayment of the debt. Also, the “Creditor’s phone number,” a central phone number for debtors to use to contact a person having knowledge of a canceled debt, is now required information in the Creditor’s information box.
- *Form 1099-G.* There is a new box 9 for reporting market gain associated with the repayment of Commodity Credit Corporation (CCC) loans.
- *Form 1099-R.* Distribution Code U for distributions under IRC 404(k) was added to the list of codes.
- *Form 5498.* The form has been enlarged and reformatted to 2 to a page instead of 3 to a page to provide additional boxes for reporting information formerly reported in the blank box next to box 10. Instructions have been added for new boxes 12a through 15b. The words “presidentially declared disaster areas” have been changed to “federally declared disaster areas.”
- *Logos, slogans, and advertising.* The prohibition against including slogans, advertising, and logos on information returns and payee copies reporting amounts paid during the 2010 calendar year announced in Rev. Proc. 2008-36 is postponed to the 2011 calendar year to provide further advance notice. The IRS has determined, with some exceptions, that logos, slogans and advertising will not be allowed on Forms 1096 or Copy A of Forms 1098, 1099, 5498, W-2G, 1042-S, 8935, or any payee copies reporting amounts paid during the 2011 calendar year, and thereafter. See Section 1.3.2 for updated and additional guidance.
- *New Section 5.3.3.* Section 5.3.3 has been updated to reflect information about the new IRS Tax Products DVD (Publication 1796).
- *Reminder of where to file.* All information returns filed on paper are now filed with only two Internal Revenue Service Centers: Austin, TX, and Kansas City, MO. See Part D, page 5, of the General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G and Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
- *Reminder that magnetic media filing no longer acceptable.* After December 1, 2008, electronic filing is the only acceptable method for filing returns with the Enterprise Computing Center - Martinsburg (ECC-MTB). See Part F, page 5, of the General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
- *Editorial changes.* We made editorial changes. Redundancies were eliminated as much as possible.

Section 1.2 — Definitions

1.2.1 Form Recipient

Form recipient means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms (“payer,” “borrower,” “student,” “debtor,” “policyholder,” “insured,” “transferor,” “recipient,” “participant,” “donor,” or, in the case of Form W-2G, the “winner”). See *Section 1.3.4*.

1.2.2 Filer

Filer means the person or organization required by law to file a form listed in *Section 1.1.2* with the IRS. As outlined earlier, a filer may be a payer, creditor, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, person reporting real estate transactions, trustee or issuer of any individual retirement arrangement or medical savings account, lender who acquires an interest in secured property or who has reason to know that the property has been abandoned, or certain donees of motor vehicles, boats, and airplanes.

1.2.3 Substitute Form

Substitute form means a paper substitute of Copy A of an official form listed in *Section 1.1.2* that totally conforms to the provisions in this revenue procedure.

1.2.4 Substitute Form Recipient Statement

Substitute form recipient statement means a paper statement of the information reported on a form listed in *Section 1.1.2*. This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

1.2.5 Composite Substitute Statement

Composite substitute statement means one in which two or more required statements (for example, Forms 1099-INT and 1099-DIV) are furnished to the recipient on one document. However, each statement must be designated separately and must contain all the requisite Form 1099 information except as provided under *Section 4.2*. A composite statement may not be filed with the IRS.

Section 1.3 — General Requirements for Acceptable Substitute Forms 1096, 1098, 1099, 5498, W-2G, 1042-S, and 8935

1.3.1 Introduction

Paper substitutes for Form 1096 and Copy A of Forms 1098, 1099, 5498, W-2G, 1042-S, and 8935 that totally conform to the specifications listed in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury — Internal Revenue Service should be included on all such forms.

If you are uncertain of any specification and want it clarified, you may submit a letter citing the specification, stating your understanding and interpretation of the specification, and enclosing an example of the form (if appropriate) to:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:T:T:SP
1111 Constitution Ave., NW
Room 6526
Washington, DC 20224

Note. Allow at least 30 days for the IRS to respond.

You may also contact the Substitute Forms Program via e-mail at Substituteforms@irs.gov. Please enter “Substitute Forms” on the Subject Line.

Forms 1096, 1098, 1099, 5498, W-2G, 1042-S, and 8935 are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes. The specifications contained in this revenue procedure apply to 2009 forms only.

1.3.2 Logos, Slogans, and Advertisements

Some Forms 1098, 1099, 5498, W-2G, 1042-S, and 8935 that include logos, slogans, and advertisements (including advertisements for tax preparation software) may be confused with questionable forms. A payee may not recognize the importance of the payee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Thus, the IRS has determined that logos, slogans and advertising will not be allowed on Forms 1096 or Copy A of Forms 1098, 1099, 5498, W-2G, 8935, 1042-S, or any payee copies reporting amounts paid during the 2011 calendar year, and thereafter, with the following exceptions:

- The exact name of the payer, broker, or agent, primary trade name, trademark, service mark, or symbol of the payer, broker, or agent, an embossment or watermark on the information return and payee copies that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the payer, broker, or agent,
- presented in any typeface, font, stylized fashion, or print color normally used by the payer, broker, or agent, and used in a non-intrusive manner;
- as long as these items do not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the payee copies.
- corrected information for amounts paid before January 1, 2011.

The IRS e-file logo on the IRS official payee copies may be included, but it is not required, on any of the substitute form copies.

The information return and payee copies must clearly identify the payer's name associated with its employer identification number.

As indicated in Sections 1.3.1 and 5.1.3, of this revenue procedure, Forms 1096, 1098, 1099, 5498, W-2G, 1042-S, and 8935 are subject to annual review and possible change. The prohibition against including slogans, advertising, and logos on information returns and payee copies reporting amounts paid during the 2010 calendar year announced in Rev. Proc. 2008-36 is postponed. The prohibition against including slogans, advertising, and logos on information returns and payee copies reporting amounts paid during the 2011 calendar year, and thereafter, is being announced at this time to provide further advance notice. This revenue procedure will be revised to state other requirements of the IRS regarding the preparation and use of substitute forms for information returns and payee copies reporting amounts paid during the 2011 calendar year, at a future date. If you have comments about the prohibition against including slogans, advertising, and logos on information returns and payee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:T:T:SP, IR 6526, 1111 Constitution Ave., NW, Washington, DC 20224 or substituteforms@irs.gov.

1.3.3 Copy A Specifications

Proposed substitutes of Copy A must be exact replicas of the official IRS form with respect to layout and content. Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. Generally, the penalty is \$50 for each return where such failure occurs (up to \$250,000). No IRS office is authorized to allow deviations from this revenue procedure.

Caution: Overuse of proportional fonts may cause you to be subject to penalties and delays in processing.

1.3.4 Copy B and Copy C Specifications

Copy B and Copy C of the following forms must contain the information in *Part 4* to be considered a "statement" or "official form" under the applicable provisions of the Code. The format of this information is at the discretion of the filer with the exception of the location of the tax year, form number, form name, and the information for composite Form 1099 statements as outlined under *Section 4.2*.

Copy B, of the forms below, are for the following recipients.

Form	Recipient
1098	For Payer
1098-C	For Donor
1098-E; 1099-A	For Borrower
1098-T	For Student
1099-C	For Debtor

Form	Recipient
1099-CAP	For Shareholder
1099-LTC	For Policyholder
1099-R; W-2G	Indicates that these forms may require Copy B to be attached to the federal income tax return.
1099-S	For Transferor
All other Forms 1099; 1042-S; 8935	For Recipient
5498; 5498-SA	For Participant
5498-ESA	For Beneficiary

Copy C of the following forms are:

Form	Recipient
1098-C	For Donor's Records
1099-CAP	For Corporation
1099-LTC	For Insured
1099-R	For Recipient's Records
All other Forms 1099	See <i>Section 4.4.2</i>
5498-ESA	For Trustee
W-2G	For Winner's Records

Note. On Copy C, Form 1099-LTC, you may reverse the locations of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.

Part 2

Specifications for Substitute Forms 1096 and Copies A of Forms 1098, 1099, 5498, and 8935 (All Filed with the IRS)

Section 2.1 — Specifications

2.1.1 General Requirements

Form identifying numbers (for example, 9191 for Form 1099-DIV) must be printed in non-reflective black carbon-based ink in print positions 15 through 19 using an OCR A font. The check boxes to the right of the form identifying numbers must be 10-point boxes. The "VOID" checkbox is in print position 25. The "CORRECTED" check box is in position 33. Measurements are from the left edge of the paper, not including the perforated strip. See *Exhibits E and N*.

The substitute form must be an exact replica of the official IRS form with respect to layout and content. To determine the correct form measurements, see *Exhibits A through AA* at the end of this publication.

Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.

Use of chemical transfer paper for Copy A is acceptable.

The Government Printing Office (GPO) symbol must be deleted.

2.1.2 Color and Paper Quality

Color and paper quality for Copy A (cut sheets and continuous pinfeed forms) as specified by JCP Code 0–25, dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond produced in accordance with the following specifications.

Note. Reclaimed fiber in any percentage is permitted provided the requirements of this standard are met.

• Acidity: Ph value, average, not less than	4.5
• Basis Weight: 17 x 22-500 cut sheets	18-20
• Metric equivalent–g/m ²	75
A tolerance of ±5 pct. is allowed.	
• Stiffness: Average, each direction, not less than-milligrams	50
• Tearing strength: Average, each direction, not less than-grams	40
• Opacity: Average, not less than-percent	82
• Thickness: Average-inch	0.0038
• Metric equivalent-mm	0.097
A tolerance of +0.0005 inch (0.0127 mm) is allowed. Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other.	
• Porosity: Average, not less than-seconds	10
• Finish (smoothness): Average, each side-seconds	20-55
• For information only, the Sheffield equivalent-units	170-100
• Dirt: Average, each side, not to exceed-parts per million	8

2.1.3 Chemical Transfer Paper

Chemical transfer paper is permitted for Copy A only if the following standards are met:

- Only chemically backed paper is acceptable for Copy A. Front and back chemically treated paper cannot be processed properly by machine.
- Carbon-coated forms are not permitted.
- Chemically transferred images must be black.

All copies must be clearly legible. Fading must be minimized to assure legibility.

2.1.4 Printing

All print on Copy A of Forms 1098, 1099, 5498, and the print on Form 1096 above the statement, “Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.” must be in Flint J-6983 red OCR dropout ink or an exact match. However, the four-digit form identifying number must be in nonreflective carbon-based black ink in OCR A font.

The shaded areas of any substitute form should generally correspond to the format of the official form.

The printing for the Form 1096 statement and the following text may be in any shade or tone of black ink. Black ink should only appear on the lower part of the reverse side of Form 1096, where it will not bleed through and interfere with scanning.

Note. The instructions on the front and back of Form 1096, which include filing addresses, must be printed.

Separation between fields must be 0.1 inch.

Except for Form 1099-R and 1099-MISC, the numbered captions are printed as solid with no shaded background.

Other printing requirements are discussed below.

2.1.5 OCR Specifications

The contractor must initiate or have a quality control program to assure OCR ink density. Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80%. Black ink must not have a reflectance greater than 15%. These readings are based on requirements of the “Scan-Optics Series 9000” Optical Scanner using Flint J-6983 red OCR dropout ink or an exact match.

The following testers and ranges are acceptable:

Important information: The forms produced under these specifications must be guaranteed to function properly when processed through High Speed Scan-Optics 9000mm scanners. Forms require precision spacing, printing, and trimming.

Density readings on the solid J-6983 (red) must be between the ranges of 0.95 to 0.90. The optimal scanning range is 0.93. Density readings on the solid black must be between the ranges of 112 to 108. The optimal scanning range is 110.

Note. The readings were taken using an Ex-Rite 500 series densitometer, in Status T with Obsolute or – paper setting under an Illuminate 5000 Calvin Watt Light. The printing contractor must maintain print contrast specification of ink and densitometer reflectivity reading throughout entire production run.

- *MacBeth PCM-II.* The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the “C” scale must range from .01 minimum to .06 maximum.
- *Kidder 082A.* The tested PCS values when using the Kidder 082A tester on the Infra Red (IR) scale must range from .12 minimum to .21 maximum. White calibration disc must be 100%. Sensitivity must be set at one (1).
- *Alternative testers.* Alternative testers must be approved by the government so that tested PCS values can be established. You may obtain approval by writing to the following address:

Commissioner of Internal Revenue
Attn: SE:W:CAR:MP:P:B:T
Business Publishing – Tax Products
1111 Constitution Ave., NW
Washington, DC 20224

2.1.6 Typography

Type must be substantially identical in size and shape to the official form. All rules are either 1/2-point or 3/4-point. Rules must be identical to those on the official IRS form.

Note. The form identifying number must be nonreflective carbon-based black ink in OCR A font.

2.1.7 Dimensions

Generally, three Forms 1098 or 1099 (Copy A) are contained on a single page, 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.

Exceptions. Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, 5498, and 1042-S contain two documents per page. Form 1098-C is a single page document.

There is a .25 inch right margin. There is a 1/32 (0.0313) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See *Exhibits A through AA* in this publication for the correct form measurements.

These measurements are constant for certain Forms 1098, 1099, and 5498. These measurements are shown only once in this publication, on Form 1098 (*Exhibit B*). Exceptions to these measurements are shown on the rest of the exhibits.

The depth of the individual trim size of each form on a page must be $3\frac{2}{3}$ inches, the same depth as the official form.

Exceptions. The depth of Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, 5498, and 1042-S is $5\frac{1}{2}$ inches.

2.1.8 Perforation

Copy A (three per page; two per page for Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, 5498, or 1042-S) of privately printed continuous substitute forms must be separated at each 11" page depth. No perforations are allowed between the $3\frac{2}{3}$ " forms ($5\frac{1}{2}$ " for Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, 5498, or 1042-S) on a single copy page of Copies A.

The words "Do Not Cut or Separate Forms on This Page" must be printed in red dropout ink (as required by form specifications) between the three forms (two for Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, or 5498).

Note. Perforations or other means of separation are required between all the other individual copies (Copies B and C, and Copies 1 and 2 for Forms 1099-R and 1099-MISC, and Copy D for Forms 1099-LTC and 1099-R) in the set.

2.1.9 What To Include

You must include the OMB Number on Copies A and Form 1096 in the same location as on the official form.

The words "For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G" must be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G" must be printed on Form 1096.

A postal indicia may be used if it meets the following criteria:

- It is printed in the OCR ink color prescribed for the form, and
- No part of the indicia is within one print position of the scannable area.

The printer's symbol (GPO) must not be printed on substitute Copy A. Instead, the employer identification number (EIN) of the forms printer must be entered in the bottom margin on the face of each individual form of Copy A, or on the bottom margin on the back of each Form 1096.

The Catalog Number (Cat. No.) shown on the 2009 forms is used for IRS distribution purposes and need not be printed on any substitute forms.

The form must not contain the statement "IRS approved" or any similar statement.

Section 2.2 — Instructions for Preparing Paper Forms That Will Be Filed with the IRS

2.2.1 Recipient Information

The form recipient's name, street address, city, state, ZIP code, and telephone number (if required) should be typed or machine printed in black ink in the same format as shown on the official IRS form. The city, state, and ZIP code must be on the same line.

The following rules apply to the form recipient's name(s):

- The name of the appropriate form recipient must be shown on the first or second name line in the area provided for the form recipient's name.
- No descriptive information or other name may precede the form recipient's name.

- Only one form recipient's name may appear on the first name line of the form.
- If the multiple recipients' names are required on the form, enter on the first name line the recipient name that corresponds to the recipient taxpayer identification number (TIN) shown on the form. Place the other form recipients' names on the second name line (only 2 name lines are allowable).

Because certain states require that trust accounts be provided in a different format, generally filers should provide information returns reflecting payments to trust accounts with the:

- Trust's employer identification number (EIN) in the recipient's TIN area,
- Trust's name on the recipient's first name line, and
- Name of the trustee on the recipient's second name line.

Although handwritten forms will be accepted, the IRS prefers that filers type or machine print data entries. Also, filers should insert data in the middle of blocks well separated from other printing and guidelines, and take measures to guarantee clear, dark black, sharp images. Photocopies are not acceptable.

2.2.2 Account Number Box

Use the account number box on all Forms 1098, 1099, 5498, and W-2G for an account number designation when required by the official IRS form. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one information return of the same type. Additionally, the IRS encourages you to include the recipients' account numbers on paper forms if your system of records uses the account number rather than the name or TIN for identification purposes. Also, the IRS will include the account number in future notices to you about backup withholding. If you use window envelopes and a reduced rate to mail statements to recipients, be sure the account number does not appear in the window. Otherwise, the Postal Service may not accept them for mailing.

Exception. Form 1098-T can have third party provider information.

2.2.3 Specifications and Restrictions

Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.

Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS. The size specified does not include pin feed holes. Pin feed holes must not be present on forms filed with the IRS.

Do not:

- Use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type.
- Use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes.

Exception. Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).

- Use apostrophes ('), asterisks (*), or other special characters on the payee name line.
- Fold Forms 1098, 1099, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.
- Staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS's ability to machine scan the type of documents.
- Type other information on Copy A.
- Cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

2.2.4 Where To File

Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.

Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart is included in the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G giving a quick guide to which form must be filed to report a particular payment.

Part 3

Specifications for Substitute Form W-2G (Filed with the IRS)

Section 3.1 — General

3.1.1 Purpose

The following specifications give the format requirements for substitute Form W-2G (Copy A only), which is filed with the IRS.

A filer may use a substitute Form W-2G to file with the IRS (referred to as “substitute Copy A”). The substitute form must be an exact replica of the official form with respect to layout and content.

Section 3.2 — Specifications for Copy A of Form W-2G

3.2.1 Substitute Form W-2G (Copy A)

You must follow these specifications when printing substitute Copy A of the Form W-2G.

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality non gloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 3 2/3 inches deep, exclusive of a 2/3 inch snap stub on the left side of the form. Any substitute Copy A must be the same dimensions. The snap feature is not required on substitutes. All margins must be free of print. The top and right margins must be 1/4 inch plus or minus .0313. If the top and right margins are properly aligned, the left margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.

Item	Substitute Form W-2G (Copy A)
Printer's Symbol	The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead, the employer identification number (EIN) of the forms printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement "IRS approved" or any similar statement.
Catalog Number	The Catalog Number (Cat. No.) shown on Form W-2G is used for IRS distribution purposes and need not be printed on any substitute forms.

Part 4

Substitute Statements to Form Recipients and Form Recipient Copies

Section 4.1 — Specifications

4.1.1 Introduction

If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. To be acceptable, your substitute statement must comply with the rules in this section. If you are furnishing a substitute form, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 to determine how the following statements must be provided to recipients for most Forms 1099-DIV and 1099-INT, all Forms 1099-OID and 1099-PATR, and Form 1099-MISC or 1099-S for royalties. Generally, information returns may be furnished electronically with the consent of the recipient. See Section 4.5.1.

Note. A trustee of a grantor-type trust may choose to file Forms 1099 and furnish a statement to the grantor under Regulations sections 1.671-4(b)(2)(iii) and (b)(3)(ii). The statement required by those regulations is not subject to the requirements outlined in this section.

4.1.2 Substitute Statements to Recipients for Certain Forms 1099-INT and 1099-DIV, and for Forms 1099-OID and 1099-PATR

The rules in this section apply to Form 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-OID, and 1099-PATR only. You may furnish form recipients with Copy B of the official Form 1099 or a substitute Form 1099 (form recipient statement) if it contains the same language as the official IRS form (such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the person making the return, and any other information required by the official form). Except for state income tax withholding information, information not required by the official form should not be included on the substitute form.

You may enter a total of the individual accounts listed on the form only if they have been paid by the same payer. For example, if you are listing interest paid on several accounts by one financial institution on Form 1099-INT, you may also enter the total interest amount. You may also enter a date next to the corrected box if that box is checked.

A substitute form recipient statement for Forms 1099-INT, 1099-DIV, 1099-OID, or 1099-PATR must comply with the following requirements:

(1) Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.

Note. For Form 1099-INT, if box 3 is not on your substitute form, you may drop "not included in box 3" from the box 1 caption.

(2) The form recipient statement (Copy B) must contain all applicable form recipient instructions provided on the front and back of the official IRS form. You may provide those instructions on a separate sheet of paper.

(3) The form recipient statement must contain the following in bold and conspicuous type:

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

(4) The box caption **“Federal income tax withheld”** must be in boldface type on the form recipient statement.

(5) The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See *Part 5*.

(6) The form recipient statement must contain the tax year (for example, 2009), form number (for example, Form 1099-INT), and form name (for example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.4* for applicable labels and arrangement of assembly of forms.

Note. Do not include the words “Substitute for” or “In lieu of” on the form recipient statement.

(7) Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other non-tax statements.

(8) Each recipient statement of Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR must include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.

(9) A mutual fund family may state separately on one document (for example, one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by Form 1099-DIV. However, each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each fund’s dividends and name, not the name of the mutual fund family, must be reported on the recipient’s tax return. The form cannot contain an aggregate total of all funds. In addition, a mutual fund family may furnish a single statement (as a single filer) for Forms 1099-INT, 1099-DIV, and 1099-OID information. Each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each fund’s earnings and name, not the name of the mutual fund family, must be reported on the recipient’s tax return. The form cannot contain an aggregate total of all funds.

4.1.3 Substitute Statements to Recipients for Certain Forms 1098, 1099, 5498, and W-2G

Statements to form recipients for Forms 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-G, 1099-H, 1099-LTC, 1099-MISC, 1099-Q, 1099-R, 1099-S, 1099-SA, 5498, 5498-ESA, 5498-SA, W-2G, 1099-DIV (only for section 404(k) dividends reportable under section 6047), and 1099-INT (only for interest of \$600 or more made in the course of a trade or business reportable under section 6041) can be copies of the official forms or an acceptable substitute.

Caution. The IRS does not require a donee to use Form 1098-C as the written acknowledgment for contributions of motor vehicles, boats, and airplanes. However, if you choose to use copies of Form 1098-C or an acceptable substitute as the written acknowledgment, then you must follow the requirements of this section 4.1.3.

To be acceptable, a substitute form recipient statement must meet the following requirements.

(1) The tax year, form number, and form name must be the same as the official form and must be displayed prominently together in one area on the statement. For example, they may be shown in the upper right part of the statement.

(2) The filer’s and the form recipient’s identifying information required on the official IRS form must be included.

(3) Each substitute recipient statement for Forms W-2G, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-H, 1099-INT, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-OID, 1099-PATR, 1099-Q, and 1099-S must include the direct access telephone number

of an individual who can answer questions about the statement. Include the telephone number conspicuously anywhere on the recipient statement. Although not required, payers reporting on Forms 1099-R, 1099-SA, 5498, 5498-ESA, and 5498-SA are encouraged to furnish telephone numbers.

(4) All applicable money amounts and information, including box numbers, required to be reported to the form recipient must be titled on the form recipient statement in substantially the same manner as those on the official IRS form. The box caption “Federal income tax withheld” must be in boldface type on the form recipient statement.

Exception. If you are reporting a payment as “Other income” in box 3 of Form 1099-MISC, you may substitute appropriate language for the box title. For example, for payments of accrued wages and leave to a beneficiary of a deceased employee, you might change the title of box 3 to “Beneficiary payments” or something similar.

Note. You cannot make this change on Copy A.

Note. If federal income tax is withheld and shown on Form 1099-R or W-2G, Copy B and Copy C must be furnished to the recipient. If federal income tax is not withheld, only Copy C of Form 1099-R and W-2G must be furnished. However, for Form 1099-R, instructions similar to those on the back of the official Copy B and Copy C of Form 1099-R must be furnished to the recipient. For convenience, you may choose to provide both Copies B and C of Form 1099-R to the recipient.

(5) You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form recipient’s income tax return. For payments reported on Forms 1099-B, and 1099-CAP, the requirement to include instructions substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions for all Forms 1099-B and 1099-CAP statements required to be furnished in a calendar year.

(6) If you use carbonless sets to produce recipient statements, the quality of each copy in the set must meet the following standards:

- All copies must be clearly legible,
- All copies must be able to be photocopied, and
- Fading must not diminish legibility and the ability to photocopy.

In general, black chemical transfer inks are preferred, but other colors are permitted if the above standards are met. Hot wax and cold carbon spots are not permitted on any of the internal form plies. The back of a mailer top envelope ply may contain these spots.

(7) A mutual fund family may state separately on one document (for example, one piece of paper) the Form 1099-B information for a recipient from each fund as required by Form 1099-B. However, the gross proceeds, etc., from each transaction within a fund must be stated separately. The form must contain an instruction to the recipient that each fund’s (not the mutual fund family’s) name and amount must be reported on the recipient’s tax return. The form cannot contain an aggregate total of all funds.

(8) You may use a Uniform Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for Form 1099-S. The Uniform Settlement Statement is acceptable as the written statement to the transferor if you include the legend for Form 1099-S in *Section 4.3.2* and indicate which information on the Uniform Settlement Statement is being reported to the IRS on Form 1099-S.

(9) For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate.

Note. You cannot make this change on Copy A.

(10) On Copy C of Form 1099-LTC, you may reverse the location of the policyholder’s and the insured’s name, street address, city, state, and ZIP code for easier mailing.

(11) If an institution insurer uses a third party service provider to file Form 1098-T, then in addition to the institution or insurers name, address, and telephone number, the same information may be included for the third party service provider in the space provided on the form.

Section 4.2 — Composite Statements

4.2.1 Composite Substitute Statements for Certain Forms 1099-INT, 1099-DIV, 1099-MISC, and 1099-S, and for Forms 1099-OID and 1099-PATR

A composite form recipient statement is permitted for reportable payments of interest, dividends, original issue discount, patronage dividends, and royalties (Forms 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-MISC or 1099-S (for royalties only), 1099-OID, or 1099-PATR) when one payer is reporting more than one of these payments during a calendar year to the same form recipient. Generally, do not include any other Form 1099 information (for example, 1098 or 1099-A) on a composite statement with the information required on the forms listed in the preceding sentence.

Exception. A filer may include Form 1099-B information on a composite form with the forms listed above.

Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the following requirements in addition to the requirements listed earlier in *Section 4.1.2*.

- All information pertaining to a particular type of payment must be located and blocked together on the form and separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the Form 1099-INT information must be presented separately from the Form 1099-DIV information.
- The composite form recipient statement must prominently display the tax year, form number, and form name of the official IRS form together in one area at the beginning of each appropriate block of information.
- Any information required by the official IRS forms that would otherwise be repeated in each information block is required to be listed only once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts (for example, federal income tax withheld) or to any other information that applies to money amounts.
- A composite statement is an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are as clear as if each required statement were furnished separately on an official form.

4.2.2 Composite Substitute Statements to Recipients for Forms Specified in Section 4.1.3

A composite form recipient statement for the forms specified in *Section 4.1.3* is permitted when one filer is reporting more than one type of payment during a calendar year to the same form recipient. A composite statement is not allowed for a combination of forms listed in *Section 4.1.3* and forms listed in *Section 4.1.2*.

Exceptions:

- Substitute payments in lieu of dividends reported in Box 8 of Form 1099-MISC may be reported on a composite substitute statement with Form 1099-DIV.
- Form 1099-B information may be reported on a composite form with the forms specified in *Section 4.1.2* as described in *Section 4.2.1*.
- Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.
- Royalties reported on Form 1099-MISC or 1099-S may be reported on a composite form only with the forms specified in *Section 4.1.2*.

Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the requirements listed in *Section 4.2.1* as well as the requirements in *Section 4.1.3*. A composite statement of Forms 1098 and 1099-INT (for interest reportable under section 6049) is not allowed.

Section 4.3 — Required Legends

4.3.1 Required Legends for Forms 1098

Form 1098 recipient statements (Copy B) must contain the following legends:

- Form 1098—

(1) “The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.”

(2) “**Caution.** The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”

- Form 1098-C:

Copy B — “In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return.”

Copy C — “This information is being furnished to the Internal Revenue Service unless box 7 is checked.”

- Form 1098-E — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.”

- Form 1098-T — “This is important tax information and is being furnished to the Internal Revenue Service.”

4.3.2 Required Legends for Forms 1099 and W-2G

- Forms 1099-A, 1099-C, and 1099-CAP:

Copy B — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.”

- Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, and 1099-Q:

Copy B — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”

- Forms 1099-H and 8935:

Copy B — “This is important tax information and is being furnished to the Internal Revenue Service.”

- Form 1099-LTC:

Copy B — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”

Copy C — “Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.”

- Form 1099-R:

Copy B — “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.”

Copy C — “This information is being furnished to the Internal Revenue Service.”

- Form 1099-S:

Copy B — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction

may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”

- Form 1099-SA:

Copy B — “This information is being furnished to the Internal Revenue Service.”

- Form W-2G:

Copy B — “This information is being furnished to the Internal Revenue Service. Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.”

Copy C — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”

4.3.3 Required Legends for Forms 5498

Form 5498 recipient statements (Copy B) must contain the following legends:

- Form 5498 — “This information is being provided to the Internal Revenue Service.”
Note. If you do not provide another statement to the participant because no contributions were made for the year, the statement of the fair market value and any required minimum distribution, of the account must contain this legend and a designation of which information is being provided to the IRS.
- Form 5498-ESA — “The information in boxes 1 and 2 is being furnished to the Internal Revenue Service.”
- Form 5498-SA — “The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.”

Section 4.4 — Miscellaneous Instructions for Copies B, C, D, 1, and 2

4.4.1 Copies

Copies B, C, and in some cases, D, 1, and 2 are included in the official assembly for the convenience of the filer. You are not legally required to include all these copies with the privately printed substitute forms. Furnishing Copies B and, in some cases, C will satisfy the legal requirement to provide statements of information to form recipients.

Note. If an amount of federal income tax withheld is shown on Form 1099-R or W-2G, Copy B (to be attached to the tax return) and Copy C must be furnished to the recipient. Copy D (Forms 1099-R and W-2G) may be used for filer records. Only Copy A should be filed with the IRS.

4.4.2 Arrangement of Assembly

Copy A (“For Internal Revenue Service Center”) of all forms must be on top. The rest of the assembly must be arranged, from top to bottom, as follows. For:

- Form 1098 — Copy B “For Payer”; Copy C “For Recipient.”
- Form 1098-C — Copy B “For Donor”; Copy C “For Donor’s Records”; Copy D “For Donee.”
- Form 1098-E — Copy B “For Borrower”; Copy C “For Recipient.”
- Form 1098-T — Copy B “For Student”; Copy C “For Filer.”
- Form 1099-A — Copy B “For Borrower”; Copy C “For Lender.”
- Forms 1099-B, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-OID, 1099-PATR, 1099-Q, 1099-SA, and 8935 — Copy B “For Recipient”; Copy C “For Payer.”
- Form 1099-C — Copy B “For Debtor”; Copy C “For Creditor.”
- Form 1099-CAP — Copy B “For Shareholder”; Copy C “For Corporation.”
- Form 1099-LTC — Copy B “For Policyholder”; Copy C “For Insured”; and Copy D “For Payer.”
- Form 1099-MISC — Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipient’s state income tax return, when required”; and Copy C “For Payer.”

- Form 1099-R — Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return”; Copy C “For Recipient’s Records”; Copy 2 “File this copy with your state, city, or local income tax return, when required”; Copy D “For Payer.”
 - Form 1099-S — Copy B “For Transferor”; Copy C “For Filer.”
 - Form 5498 — Copy B “For Participant”; Copy C “For Trustee or Issuer.”
 - Form 5498-ESA — Copy B “For Beneficiary”; Copy C “For Trustee.”
 - Form 5498-SA — Copy B “For Participant”; Copy C “For Trustee.”
 - Form W-2G — Copy 1 “For State Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state income tax return, if required.”; Copy D “For Payer.”
-

4.4.3 Perforations

Perforations or other means of separation are required between forms on all copies except Copy A to make separating the forms easier.

Exception: Copy A of Form W-2G may be perforated.

Section 4.5 — Electronic Delivery of Form 1099 and Form 5498 Payee Statements

4.5.1 Electronic Recipient Statements

If you are required to furnish a written statement (Copy B or an acceptable substitute) to a recipient, then you may furnish the statement electronically instead of on paper. This includes furnishing the statement to recipients of Forms 1098, 1098-E, 1098-T, 1099-A, B, C, CAP, DIV, H, INT, G, LTC, MISC, OID, PATR, Q, R, S, SA, 5498, 5498-ESA, 5498-SA, and 8935. It also includes Form W-2G (except for horse and dog racing, jai alai, sweepstakes, wagering pools, and lotteries).

Note. Until further guidance is issued, you can not furnish Form 1098-C electronically.

If you meet the requirements listed below, you are treated as furnishing the statement timely.

Consent

The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that he or she can access the statement in the electronic format in which it will be furnished.

You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service.

Prior to furnishing the statements electronically, you must provide the recipient a statement with the following statements prominently displayed:

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31 immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal also will be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient’s information.

- A description of the hardware and software required to access, print and retain a statement, and a date the statement will no longer be available on the website.
-

Format, Posting, and Notification

Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document.
- Post, on or before the January 31 due date, the applicable statement on a website accessible to the recipient through October 15 of that year.
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

For more information, see Regulations section 31.6051-1. For electronic furnishing of Forms 1098-E and 1098-T, see Regulations sections 1.6050S-2 and 1.6050S-4. For electronic furnishing of Forms 1099-R, 1099-SA, 1099-Q, 5498, 5498-ESA, and 5498-SA, see Notice 2004-10, 2004-1 C.B. 433.

Part 5

Additional Instructions for Substitute Forms 1098, 1099, 5498, W-2G, 1042-S, and 8935

Section 5.1 — Paper Substitutes for Form 1042-S

5.1.1 Paper Substitutes

Paper substitutes of Copy A for Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, that totally conform to the specifications contained in this procedure may be privately printed without prior approval from the Internal Revenue Service. Proposed substitutes not conforming to these specifications must be submitted for consideration.

Note. Copies B, C, D, and E of Form 1042-S may contain multiple income entries for the same recipient, that is multiple rows of the top boxes 1-10 of the form.

5.1.2 Time Frame For Submission of Form 1042-S

The request should be submitted by November 15 of the year prior to the year the form is to be used. This is to allow the Service adequate time to respond and the submitter adequate time to make any corrections. These requests should contain a copy of the proposed form, the need for the specific deviation(s), and the number of information returns to be printed.

5.1.3 Revisions

Form 1042-S is subject to annual review and possible change. Withholding agents and form suppliers are cautioned against overstocking supplies of the privately printed substitutes.

5.1.4 Obtaining Copies

Copies of the official form for the reporting year may be obtained from most Service offices. The Service provides only cut sheets of these forms. Continuous fan-fold/pin-fed forms are not provided.

5.1.5 Instructions For Withholding Agents

Instructions for withholding agents:

- Only original copies may be filed with the Service. Reproductions are not acceptable.
- The term "Recipient's U.S. TIN" for an individual means the social security number (SSN) or IRS individual taxpayer identification number (ITIN), consisting of nine digits separated by hyphens as follows: 000-00-0000. For all other recipients, the term means employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN) and a withholding foreign trust employer identification number (WT-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as

follows: 00-0000000. The taxpayer identification number (TIN) must be in one of these formats.

- Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
- The “AMENDED” and “PRO-RATA BASIS REPORTING” boxes must be printed at the top center of the form under the title and checked, if applicable.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the Service. The dimensions are found below. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.

5.1.6 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one item of income may be represented on the copy submitted to the Service (Copy A). Multiple income items may be shown on copies provided to recipients or retained by withholding agents. All boxes appearing on the official form must be present on the substitute form, with appropriate captions.
Color and Quality of Ink	All printing must be in high quality non-gloss black ink.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015") or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) “for Internal Revenue Service,” Copies B, C, and D “for Recipient,” and Copy E “for Withholding Agent.”
Color Quality of Paper	<ul style="list-style-type: none"> • Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22–500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38–500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering. • Copies B, C, D (for Recipient), and E (For Withholding Agent) are provided in the official assembly solely for the convenience of the withholding agent. Withholding agents may choose the format, design, color, and quality of the paper used for these copies.

Property	Substitute Form 1042-S Format Requirements
Dimensions	<ul style="list-style-type: none"> The official form is 8 inches wide x 5½ inches deep, exclusive of a ½ inch snap stub on the left side of the form. The snap feature is not required on substitutes. The width of a substitute Copy A must be a minimum of 7 inches and a maximum of 8 inches, although adherence to the size of the official form is preferred. If the width of substitute Copy A is reduced from that of the official form, the width of each field on the substitute form must be reduced proportionately. The left margin must be ½ inch and free of all printing other than that shown on the official form. The depth of a substitute Copy A must be a minimum of 5⅙ inches and a maximum of 5½ inches.
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file. Copy E may be used as a withholding agent's record/copy.

Section 5.2 — OMB Requirements for All Forms in This Revenue Procedure

5.2.1 OMB Requirements

The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires that:

- OMB approves all IRS tax forms that are subject to the Act. Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the exhibits in *Part 6*.)
- Each IRS form (or its instructions) states:
 - Why the IRS needs the information,
 - How it will be used, and
 - Whether or not the information is required to be furnished to the IRS.

This information must be provided to any users of official or substitute IRS forms or instructions.

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Copy A, the OMB number must appear exactly as shown on the official IRS form.
- For any copy other than Copy A, the OMB number must use one of the following formats.
 - OMB No. XXXX-XXXX (preferred) or
 - OMB # XXXX-XXXX (acceptable).

5.2.3 Required Explanation to Users

All substitute forms (Copy A only) must state “For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.” (or “For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.” for Copy A of Form 1042-S).

If no instructions are provided to users of your forms, you must furnish them with the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 5.3 — Reproducible Copies of Forms

5.3.1 Introduction

You can obtain official IRS forms and information copies of federal tax materials at local IRS offices or by calling 1-800-TAX-FORM (1-800-829-3676). Other ways to get federal tax material include:

- The IRS website at *www.irs.gov*.
- The IRS Tax Products DVD (Publication 1796).
- GPO Superintendent of Documents Bookstores.

Note. Many IRS forms are provided electronically on the IRS website and on the IRS Tax Products DVD. But Form 1096 and Copy A of 1098 series, 1099 series, and 5498 series cannot be used for filing with the IRS when printed from a conventional printer. They are for information purposes only. These forms contain drop-out ink requirements as described in Part 2 of this publication.

5.3.2 IRS Tax Products DVD (Publication 1796)

The DVD contains approximately 2,800 tax forms and publications for small businesses, return preparers, and others who frequently need current or prior year tax products. Most current tax forms on the DVD may be filled in electronically, then printed out for submission and saved for recordkeeping. Other products on the DVD include the Internal Revenue Bulletins, Tax Supplements, and Internet resources for the tax professional with links to the World Wide Web.

For system requirements, contact the National Technical Information Service (NTIS) at <http://www.ntis.gov>. Prices are subject to change.

The cost of the DVD if purchased from NTIS via the Internet at www.irs.gov/formspubs/article/0,,id=108660,00.html is \$30 (with no handling fee). If purchased using the following methods, the cost for each DVD is \$30 (plus a \$5 handling fee).

These methods are:

- By phone – 1-877-CDFORMS (1-877-233-6767) – for IRS DVD purchase only,
- By fax – 703-605-6900 – for IRS DVD purchase only,
- By mail to:

National Technical Information Service
5301 Shawnee Rd.
Alexandria, VA 22312

5.3.3 GPO Supt. of Documents Bookstores

The Government Printing Office (GPO) Superintendent of Documents Bookstores also sell individual copies of tax forms, instructions, and publications.

Section 5.4 — Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

Revenue Procedure 2008-36, 2008-33 I.R.B. 340, dated August 18, 2008, which provides rules and specifications for private printing of 2008 substitute forms and statements to recipients, is superseded.

Part 6

Exhibits

Section 6.1 — Exhibits of Forms in the Revenue Procedure

6.1.1 Purpose

Exhibits A through AA illustrate some of the specifications that were discussed earlier in this revenue procedure. The dimensions apply to the actual size forms, but the exhibits have been reduced in size.

Generally, the illustrated dimensions apply to all like forms. For example, Exhibit B shows 11.00" from the top edge to the bottom edge of Form 1098 and .85" between the bottom rule of the top form and the top rule of the second form on the page. These dimensions apply to all forms that are printed three to a page.

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

- Closely follow the specifications to avoid delays in processing the forms.
 - Always use the specifications as outlined in this revenue procedure and illustrated in the exhibits.
 - Do not add the text line "Do Not Cut or Separate Forms on This Page" to the bottom form. This will cause inconsistency with the specifications.
-

Do Not Staple

1096

Form

Department of the Treasury
Internal Revenue Service

**Annual Summary and Transmittal of
U.S. Information Returns**

OMB No. 1545-0108

2009

FILER'S name

Street address (including room or suite number)

City, state, and ZIP code

Name of person to contact

Telephone number ()

Email address

Fax number ()

For Official Use Only

1 Employer identification number

2 Social security number

3 Total number of forms

4 Federal income tax withheld

5 Total amount reported with this Form 1096

6 Enter an "X" in only one box below to indicate the type of form being filed.

W-2G 32	1098 81	1098-G 78	1098-E 84	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-H 71	1099-INT 92	1099-LTC 93
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1099-MISC 95	1099-CID 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	3921 25	3922 26	5498 28	5498-ESA 72	5498-SA 27
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7 If this is your final return, enter an "X" here ☐

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature

Title

Date

Instructions

Reminder. The only acceptable method of filing information returns with Enterprise Computing Center—Martinsburg (ECC—MTB) is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1096, 1099, 3921, 3922, 5498, and W-2G Electronically.

Purpose of form. Use this form to transmit paper Forms 1099, 1098, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, and W-2G Electronically.

Caution: If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.

Who must file. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1099, 1098, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Preadressed Form 1096. If you received a preaddressed Form 1096 from the IRS with Package 1096, use it to transmit paper Forms 1099, 1098, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form.

Where To File

Send all information returns filed on paper with Form 1096 to the following:

If your principal business, office or agency, or legal residence in the case of an individual, is located in

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Use the following three-line address

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.

Cat. No. 144000

Form **1096** (2009)

Exhibit B

<div style="display: flex; justify-content: space-between; align-items: center;"> 8181 <div style="display: flex; align-items: center;"> <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div> </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; padding: 5px;"> 2009 Form 1098 </div> <div style="text-align: right;"> Mortgage Interest Statement </div> </div>	
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$	
Street address (including apt. no.)		3 Refund of overpaid interest \$	
City, state, and ZIP code		4 Mortgage insurance premiums \$	
Account number (see instructions)		5	
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

<div style="display: flex; justify-content: space-between; align-items: center;"> 8181 <div style="display: flex; align-items: center;"> <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div> </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; padding: 5px;"> 2009 Form 1098 </div> <div style="text-align: right;"> Mortgage Interest Statement </div> </div>	
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$	
Street address (including apt. no.)		3 Refund of overpaid interest \$	
City, state, and ZIP code		4 Mortgage insurance premiums \$	
Account number (see instructions)		5	
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

<div style="display: flex; justify-content: space-between; align-items: center;"> 8181 <div style="display: flex; align-items: center;"> <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div> </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; padding: 5px;"> 2009 Form 1098 </div> <div style="text-align: right;"> Mortgage Interest Statement </div> </div>	
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$	
Street address (including apt. no.)		3 Refund of overpaid interest \$	
City, state, and ZIP code		4 Mortgage insurance premiums \$	
Account number (see instructions)		5	
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

Exhibit C

7878		<input type="checkbox"/> CORRECTED	
DONOR'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-1069	
		2009	
		Form 1098-C	
		Contributions of Motor Vehicles, Boats, and Airplanes	
		1 Date of contribution	
		2 Make, model, and year of vehicle	
		2.80"	
DONOR'S federal identification number		3 Vehicle or other identification number	
DONOR'S identification number			
3.40"			
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party	
Street address (including apt. no.)		4b Date of sale	
City, state, and ZIP code		4c Gross proceeds from sale (see instructions)	
		\$	
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use			
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose			
7.16"			
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use			
6a Did you provide goods or services in exchange for the vehicle?		Yes <input type="checkbox"/> No <input type="checkbox"/>	
6b Value of goods and services provided in exchange for the vehicle			
\$			
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits		<input type="checkbox"/>	
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked		<input type="checkbox"/>	
Form 1098-C		Cat. No. 39732R	
		Department of the Treasury - Internal Revenue Service	
		Copy A	
		For Internal Revenue Service Center	
		File with Form 1096.	
		For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	

Exhibit D

8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1576		Student Loan Interest Statement 2009 Form 1098-E
RECIPIENT'S/LENDER'S name, address, and telephone number				
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		\$ 2.80*		
BORROWER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		
Form 1098-E Cat. No. 25088U Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				

8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1576		Student Loan Interest Statement 2009 Form 1098-E
RECIPIENT'S/LENDER'S name, address, and telephone number				
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		\$		
BORROWER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		
Form 1098-E Cat. No. 25088U Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				

8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1576		Student Loan Interest Statement 2009 Form 1098-E
RECIPIENT'S/LENDER'S name, address, and telephone number				
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		\$		
BORROWER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		
Form 1098-E Cat. No. 25088U Department of the Treasury - Internal Revenue Service				

Exhibit E

<div style="display: flex; justify-content: space-between;"> 3.33" 6.25" </div> <div style="display: flex; justify-content: space-around;"> VOID CORRECTED </div>				
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> Form 1098-T	Tuition Statement
2 Amounts billed for qualified tuition and related expenses \$				
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2009 <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2010 <input type="checkbox"/>	
City, state, and ZIP code		10 Ins. contract reimb./refund \$		
Service Provider/Acct. No. (see instr.)		8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	
Form 1098-T		Cat. No. 25087J		Department of the Treasury - Internal Revenue Service
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<div style="display: flex; justify-content: space-between;"> 3.33" 6.25" </div> <div style="display: flex; justify-content: space-around;"> VOID CORRECTED </div>				
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> Form 1098-T	Tuition Statement
2 Amounts billed for qualified tuition and related expenses \$				
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2009 <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2010 <input type="checkbox"/>	
City, state, and ZIP code		10 Ins. contract reimb./refund \$		
Service Provider/Acct. No. (see instr.)		8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	
Form 1098-T		Cat. No. 25087J		Department of the Treasury - Internal Revenue Service
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<div style="display: flex; justify-content: space-between;"> 3.33" 6.25" </div> <div style="display: flex; justify-content: space-around;"> VOID CORRECTED </div>				
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> Form 1098-T	Tuition Statement
2 Amounts billed for qualified tuition and related expenses \$				
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2009 <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2010 <input type="checkbox"/>	
City, state, and ZIP code		10 Ins. contract reimb./refund \$		
Service Provider/Acct. No. (see instr.)		8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	
Form 1098-T		Cat. No. 25087J		Department of the Treasury - Internal Revenue Service
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Exhibit F

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> Form 1099-A		Acquisition or Abandonment of Secured Property	
LENDER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of lender's acquisition or knowledge of abandonment		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
LENDER'S federal identification number	BORROWER'S identification number	2 Balance of principal outstanding \$			
BORROWER'S name		4 Fair market value of property \$			
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No			
City, state, and ZIP code		6 Description of property			
Account number (see instructions)					
Form 1099-A		Cat. No. 14412G		Department of the Treasury - Internal Revenue Service	
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<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> Form 1099-A		Acquisition or Abandonment of Secured Property	
LENDER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of lender's acquisition or knowledge of abandonment		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
LENDER'S federal identification number	BORROWER'S identification number	2 Balance of principal outstanding \$			
BORROWER'S name		4 Fair market value of property \$			
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No			
City, state, and ZIP code		6 Description of property			
Account number (see instructions)					
Form 1099-A		Cat. No. 14412G		Department of the Treasury - Internal Revenue Service	
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<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> Form 1099-A		Acquisition or Abandonment of Secured Property	
LENDER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of lender's acquisition or knowledge of abandonment		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
LENDER'S federal identification number	BORROWER'S identification number	2 Balance of principal outstanding \$			
BORROWER'S name		4 Fair market value of property \$			
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No			
City, state, and ZIP code		6 Description of property			
Account number (see instructions)					
Form 1099-A		Cat. No. 14412G		Department of the Treasury - Internal Revenue Service	
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Exhibit G

7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0715		Proceeds From Broker and Barter Exchange Transactions Form 1099-B
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	2009	
		1b CUSIP no.		
		2 Stocks, bonds, etc.	Reported to IRS <input type="checkbox"/> Gross proceeds less commissions and option premiums	1.90"
PAYER'S federal identification number	RECIPIENT'S identification number	3 Bartering	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		\$	\$ 3.90"	
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged	
		1.40"	1.40"	
Street address (including apt. no.)	7 Description			
City, state, and ZIP code	8 Profit or (loss) realized in 2009	9 Unrealized profit or (loss) on open contracts—12/31/2008		
	\$	\$		
CORPORATION'S name	10 Unrealized profit or (loss) on open contracts—12/31/2009	11 Aggregate profit or (loss)		
	\$	\$		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 <input type="checkbox"/>		
2.80"		4.15"		

Form **1099-B** Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

60" Cat. No. 14411V Department of the Treasury - Internal Revenue Service

7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0715		Proceeds From Broker and Barter Exchange Transactions Form 1099-B
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	2009	
		1b CUSIP no.		
		2 Stocks, bonds, etc.	Reported to IRS <input type="checkbox"/> Gross proceeds less commissions and option premiums	1.90"
PAYER'S federal identification number	RECIPIENT'S identification number	3 Bartering	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		\$	\$	
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged	
Street address (including apt. no.)	7 Description			
City, state, and ZIP code	8 Profit or (loss) realized in 2009	9 Unrealized profit or (loss) on open contracts—12/31/2008		
	\$	\$		
CORPORATION'S name	10 Unrealized profit or (loss) on open contracts—12/31/2009	11 Aggregate profit or (loss)		
	\$	\$		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 <input type="checkbox"/>		

Form **1099-B** Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

60" Cat. No. 14411V Department of the Treasury - Internal Revenue Service

Exhibit H

8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1424		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-C</div>	Cancellation of Debt
CREDITOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date canceled			
		2 Amount of debt canceled \$			
		3 Interest if included in box 2 \$			
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
DEBTOR'S name		5 Was borrower personally liable for repayment of the debt? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>			
Street address (including apt. no.)		6 Check for bankruptcy <div style="text-align: center;"><input type="checkbox"/></div>			
City, state, and ZIP code		7 Fair market value of property \$			
Account number (see instructions)		8			

Form **1099-C** Cat. No. 26280W Department of the Treasury - Internal Revenue Service
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8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1424		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-C</div>	Cancellation of Debt
CREDITOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date canceled			
		2 Amount of debt canceled \$			
		3 Interest if included in box 2 \$			
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
DEBTOR'S name		5 Was borrower personally liable for repayment of the debt? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>			
Street address (including apt. no.)		6 Check for bankruptcy <div style="text-align: center;"><input type="checkbox"/></div>			
City, state, and ZIP code		7 Fair market value of property \$			
Account number (see instructions)		8			

Form **1099-C** Cat. No. 26280W Department of the Treasury - Internal Revenue Service
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8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1424		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-C</div>	Cancellation of Debt
CREDITOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date canceled			
		2 Amount of debt canceled \$			
		3 Interest if included in box 2 \$			
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
DEBTOR'S name		5 Was borrower personally liable for repayment of the debt? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>			
Street address (including apt. no.)		6 Check for bankruptcy <div style="text-align: center;"><input type="checkbox"/></div>			
City, state, and ZIP code		7 Fair market value of property \$			
Account number (see instructions)		8			

Form **1099-C** Cat. No. 26280W Department of the Treasury - Internal Revenue Service

Exhibit I

7373 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		2 Aggregate amount rec'd"	2009 Form 1099-CAP	
		3 No. of shares exchanged		
CORPORATION'S federal identification no.		4 Classes of stock exchanged		
SHAREHOLDER'S identification no.				
SHAREHOLDER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				

* The shareholder cannot claim a loss based on the amount in box 2.

Form 1099-CAP Cat. No. 35115M Department of the Treasury - Internal Revenue Service
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7373 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		2 Aggregate amount rec'd"	2009 Form 1099-CAP	
		3 No. of shares exchanged		
CORPORATION'S federal identification no.		4 Classes of stock exchanged		
SHAREHOLDER'S identification no.				
SHAREHOLDER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				

* The shareholder cannot claim a loss based on the amount in box 2.

Form 1099-CAP Cat. No. 35115M Department of the Treasury - Internal Revenue Service
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7373 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		2 Aggregate amount rec'd"	2009 Form 1099-CAP	
		3 No. of shares exchanged		
CORPORATION'S federal identification no.		4 Classes of stock exchanged		
SHAREHOLDER'S identification no.				
SHAREHOLDER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				

* The shareholder cannot claim a loss based on the amount in box 2.

Form 1099-CAP Cat. No. 35115M Department of the Treasury - Internal Revenue Service

Exhibit J

9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0110		2009 Dividends and Distributions Form 1099-DIV
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	2b Unrecap. Sec. 1250 gain	
		\$	\$	Copy A For Internal Revenue Service Center File with Form 1096.
		1b Qualified dividends		
		\$	\$	
PAYER'S federal identification number	RECIPIENT'S identification number	2a Total capital gain distr.	2c Section 1202 gain	For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		\$	\$	
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld	
Street address (including apt. no.)		\$	\$	
City, state, and ZIP code		5 Investment expenses	\$	
Account number (see instructions)		6 Foreign tax paid	7 Foreign country or U.S. possession	
2nd TIN not <input type="checkbox"/>		8 Cash liquidation distributions	9 Noncash liquidation distributions	
		\$	\$	

Form **1099-DIV** Cat. No. 14415N Department of the Treasury - Internal Revenue Service

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9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0110		2009 Dividends and Distributions Form 1099-DIV
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	2b Unrecap. Sec. 1250 gain	
		\$	\$	Copy A For Internal Revenue Service Center File with Form 1096.
		1b Qualified dividends		
		\$	\$	
PAYER'S federal identification number	RECIPIENT'S identification number	2a Total capital gain distr.	2c Section 1202 gain	For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		\$	\$	
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld	
Street address (including apt. no.)		\$	\$	
City, state, and ZIP code		5 Investment expenses	\$	
Account number (see instructions)		6 Foreign tax paid	7 Foreign country or U.S. possession	
2nd TIN not <input type="checkbox"/>		8 Cash liquidation distributions	9 Noncash liquidation distributions	
		\$	\$	

Form **1099-DIV** Cat. No. 14415N Department of the Treasury - Internal Revenue Service

Exhibit K

7171 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0120		Certain Government Payments 2009 Form 1099-G
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	4 Federal income tax withheld	
		\$	\$	
PAYER'S federal identification number		2 State or local income tax refunds, credits, or offsets	3 Box 2 amount is for tax year	6 Taxable grants
RECIPIENT'S identification number		\$	\$	\$
RECIPIENT'S name		5 ATAA payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
Street address (including apt. no.)		\$	9 Market gain	
City, state, and ZIP code		\$		
Account number (see instructions)				

Form 1099-G Cat. No. 14438M Department of the Treasury - Internal Revenue Service

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7171 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0120		Certain Government Payments 2009 Form 1099-G
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	4 Federal income tax withheld	
		\$	\$	
PAYER'S federal identification number		2 State or local income tax refunds, credits, or offsets	3 Box 2 amount is for tax year	6 Taxable grants
RECIPIENT'S identification number		\$	\$	\$
RECIPIENT'S name		5 ATAA payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
Street address (including apt. no.)		\$	9 Market gain	
City, state, and ZIP code		\$		
Account number (see instructions)				

Form 1099-G Cat. No. 14438M Department of the Treasury - Internal Revenue Service

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7171 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0120		Certain Government Payments 2009 Form 1099-G
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	4 Federal income tax withheld	
		\$	\$	
PAYER'S federal identification number		2 State or local income tax refunds, credits, or offsets	3 Box 2 amount is for tax year	6 Taxable grants
RECIPIENT'S identification number		\$	\$	\$
RECIPIENT'S name		5 ATAA payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
Street address (including apt. no.)		\$	9 Market gain	
City, state, and ZIP code		\$		
Account number (see instructions)				

Form 1099-G Cat. No. 14438M Department of the Treasury - Internal Revenue Service

Exhibit L

7171 ☐ VOID ☐ CORRECTED

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813 2009 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		2 No. of mos. HCTC advance payments received		
ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3 Jan.	9 July	
RECIPIENT'S name		4 Feb.	10 Aug.	
Street address (including apt. no.)		5 Mar.	11 Sept.	
		6 Apr.	12 Oct.	
City, state, and ZIP code		7 May	13 Nov.	
		8 June	14 Dec.	

Form 1099-H Cat. No. 34912D Department of the Treasury - Internal Revenue Service

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7171 ☐ VOID ☐ CORRECTED

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813 2009 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		2 No. of mos. HCTC advance payments received		
ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3 Jan.	9 July	
RECIPIENT'S name		4 Feb.	10 Aug.	
Street address (including apt. no.)		5 Mar.	11 Sept.	
		6 Apr.	12 Oct.	
City, state, and ZIP code		7 May	13 Nov.	
		8 June	14 Dec.	

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ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813 2009 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		2 No. of mos. HCTC advance payments received		
ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3 Jan.	9 July	
RECIPIENT'S name		4 Feb.	10 Aug.	
Street address (including apt. no.)		5 Mar.	11 Sept.	
		6 Apr.	12 Oct.	
City, state, and ZIP code		7 May	13 Nov.	
		8 June	14 Dec.	

Form 1099-H Cat. No. 34912D Department of the Treasury - Internal Revenue Service

Exhibit M

9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Interest Income</div> <div style="font-size: 0.8em;">Form 1099-INT</div>	
		1 Interest income			
		2 Early withdrawal penalty			
PAYER'S federal identification number		RECIPIENT'S identification number		<div style="font-weight: bold;">Copy A</div> <div style="font-size: 0.8em;">For Internal Revenue Service Center</div> <div style="font-size: 0.7em;">File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2.</div>	
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations			
Street address (including apt. no.)		4 Federal income tax withheld			
City, state, and ZIP code		5 Investment expenses			
Account number (see instructions)		6 Foreign tax paid			
2nd TIN not.		7 Foreign country or U.S. possession			
8 Tax-exempt interest		9 Specified private activity bond interest			
9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Interest Income</div> <div style="font-size: 0.8em;">Form 1099-INT</div>	
1 Interest income		<div style="font-weight: bold;">Copy A</div> <div style="font-size: 0.8em;">For Internal Revenue Service Center</div> <div style="font-size: 0.7em;">File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2.</div>			
2 Early withdrawal penalty					
PAYER'S federal identification number				RECIPIENT'S identification number	
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations		<div style="font-weight: bold;">Copy A</div> <div style="font-size: 0.8em;">For Internal Revenue Service Center</div> <div style="font-size: 0.7em;">File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2.</div>	
Street address (including apt. no.)		4 Federal income tax withheld			
City, state, and ZIP code		5 Investment expenses			
Account number (see instructions)		6 Foreign tax paid			
2nd TIN not.		7 Foreign country or U.S. possession			
8 Tax-exempt interest		9 Specified private activity bond interest			
9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)			
1 Interest income		<div style="font-weight: bold;">Copy A</div> <div style="font-size: 0.8em;">For Internal Revenue Service Center</div> <div style="font-size: 0.7em;">File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2.</div>			
2 Early withdrawal penalty					
PAYER'S federal identification number				RECIPIENT'S identification number	
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations		<div style="font-weight: bold;">Copy A</div> <div style="font-size: 0.8em;">For Internal Revenue Service Center</div> <div style="font-size: 0.7em;">File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2.</div>	
Street address (including apt. no.)		4 Federal income tax withheld			
City, state, and ZIP code		5 Investment expenses			
Account number (see instructions)		6 Foreign tax paid			
2nd TIN not.		7 Foreign country or U.S. possession			
8 Tax-exempt interest		9 Specified private activity bond interest			
9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)			
1 Interest income		<div style="font-weight: bold;">Copy A</div> <div style="font-size: 0.8em;">For Internal Revenue Service Center</div> <div style="font-size: 0.7em;">File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2.</div>			
2 Early withdrawal penalty					
PAYER'S federal identification number				RECIPIENT'S identification number	
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations		<div style="font-weight: bold;">Copy A</div> <div style="font-size: 0.8em;">For Internal Revenue Service Center</div> <div style="font-size: 0.7em;">File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2.</div>	
Street address (including apt. no.)		4 Federal income tax withheld			
City, state, and ZIP code		5 Investment expenses			
Account number (see instructions)		6 Foreign tax paid			
2nd TIN not.		7 Foreign country or U.S. possession			
8 Tax-exempt interest		9 Specified private activity bond interest			

Exhibit N

9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED 4.50"																	
PAYER'S name, street address, city, state, ZIP code, and telephone no. PAYER'S federal identification number POLICYHOLDER'S identification number POLICYHOLDER'S name Street address (including apt. no.) City, state, and ZIP code Account number (see instructions)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"> 1 Gross long-term care benefits paid \$ </td> <td style="width: 30%;"> 2 Accelerated death benefits paid \$ </td> <td style="width: 40%; text-align: center;"> <div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-LTC</div> </td> </tr> <tr> <td colspan="2"> 3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount </td> <td> INSURED'S social security no. 1.40" </td> </tr> <tr> <td colspan="2"> INSURED'S name 3.40" </td> <td rowspan="3"> Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G. </td> </tr> <tr> <td colspan="2"> Street address (including apt. no.) 2.80" </td> </tr> <tr> <td colspan="2"> City, state, and ZIP code </td> </tr> <tr> <td colspan="2"> 4 Qualified contract (optional) <input type="checkbox"/> </td> <td> 5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill Date certified </td> </tr> </table>	1 Gross long-term care benefits paid \$	2 Accelerated death benefits paid \$	<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-LTC</div>	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no. 1.40"	INSURED'S name 3.40"		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	Street address (including apt. no.) 2.80"		City, state, and ZIP code		4 Qualified contract (optional) <input type="checkbox"/>		5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill Date certified
1 Gross long-term care benefits paid \$	2 Accelerated death benefits paid \$	<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-LTC</div>															
3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no. 1.40"															
INSURED'S name 3.40"		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.															
Street address (including apt. no.) 2.80"																	
City, state, and ZIP code																	
4 Qualified contract (optional) <input type="checkbox"/>		5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill Date certified															

Form 1099-LTC

Cat. No. 23021Z

Department of the Treasury - Internal Revenue Service

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9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED																	
PAYER'S name, street address, city, state, ZIP code, and telephone no. PAYER'S federal identification number POLICYHOLDER'S identification number POLICYHOLDER'S name Street address (including apt. no.) City, state, and ZIP code Account number (see instructions)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"> 1 Gross long-term care benefits paid \$ </td> <td style="width: 30%;"> 2 Accelerated death benefits paid \$ </td> <td style="width: 40%; text-align: center;"> <div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-LTC</div> </td> </tr> <tr> <td colspan="2"> 3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount </td> <td> INSURED'S social security no. </td> </tr> <tr> <td colspan="2"> INSURED'S name </td> <td rowspan="3"> Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G. </td> </tr> <tr> <td colspan="2"> Street address (including apt. no.) </td> </tr> <tr> <td colspan="2"> City, state, and ZIP code </td> </tr> <tr> <td colspan="2"> 4 Qualified contract (optional) <input type="checkbox"/> </td> <td> 5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill Date certified </td> </tr> </table>	1 Gross long-term care benefits paid \$	2 Accelerated death benefits paid \$	<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-LTC</div>	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no.	INSURED'S name		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	Street address (including apt. no.)		City, state, and ZIP code		4 Qualified contract (optional) <input type="checkbox"/>		5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill Date certified
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3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no.															
INSURED'S name		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.															
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Form 1099-LTC

Cat. No. 23021Z

Department of the Treasury - Internal Revenue Service

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9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED																	
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Form 1099-LTC

Cat. No. 23021Z

Department of the Treasury - Internal Revenue Service

Exhibit O

<div style="display: flex; justify-content: space-between;"> 5.50" 3125 50" </div> <div style="display: flex; justify-content: space-between; align-items: center;"> 9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div>		<div style="display: flex; justify-content: space-between;"> 1 Rents OMB No. 1545-0115 </div> <div style="display: flex; justify-content: space-between; align-items: center;"> \$ 2009 </div> <div style="display: flex; justify-content: space-between;"> 2 Royalties Form 1099-MISC </div>		<div style="display: flex; justify-content: space-between;"> 3 Other income 4 Federal income tax withheld </div> <div style="display: flex; justify-content: space-between; align-items: center;"> \$ \$ </div>		<div style="display: flex; justify-content: space-between;"> 5 Fishing boat proceeds 6 Medical and health care payments </div> <div style="display: flex; justify-content: space-between; align-items: center;"> \$ \$ </div>		<div style="display: flex; justify-content: space-between;"> 7 Nonemployee compensation 8 Substitute payments in lieu of dividends or interest </div> <div style="display: flex; justify-content: space-between; align-items: center;"> \$ \$ </div>		<div style="display: flex; justify-content: space-between;"> 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> 10 Crop insurance proceeds </div> <div style="display: flex; justify-content: space-between; align-items: center;"> \$ \$ </div>		<div style="display: flex; justify-content: space-between;"> 11 12 </div>		<div style="display: flex; justify-content: space-between;"> 13 Excess golden parachute payments 14 Gross proceeds paid to an attorney </div> <div style="display: flex; justify-content: space-between; align-items: center;"> \$ \$ </div>		<div style="display: flex; justify-content: space-between;"> 15a Section 409A deferrals 15b Section 409A income </div> <div style="display: flex; justify-content: space-between; align-items: center;"> \$ \$ </div>		<div style="display: flex; justify-content: space-between;"> 16 State tax withheld 17 State/Payer's state no. </div> <div style="display: flex; justify-content: space-between; align-items: center;"> \$ \$ </div>		<div style="display: flex; justify-content: space-between;"> 18 State income </div> <div style="display: flex; justify-content: space-between; align-items: center;"> \$ </div>	
<div style="display: flex; justify-content: space-between;"> 4.50" 3.40" </div>		<div style="display: flex; justify-content: space-between;"> 1.40" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>		<div style="display: flex; justify-content: space-between;"> 25" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>							
<div style="display: flex; justify-content: space-between;"> 5.50" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>		<div style="display: flex; justify-content: space-between;"> 1.00" </div>							
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Exhibit P

9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0117		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-size: 0.8em;">Form 1099-OID</div>	Original Issue Discount
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2009	1.40"		
		2 Other periodic interest			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
RECIPIENT'S name		5 Description			
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations			
City, state, and ZIP code		7 Investment expenses			
Account number (see instructions)		2nd TIN not <input type="checkbox"/>			
2.80"		4.15"			
Form 1099-OID		Cat. No. 14421R		Department of the Treasury - Internal Revenue Service	
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page					

9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0117		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-size: 0.8em;">Form 1099-OID</div>	Original Issue Discount
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2009	1.40"		
		2 Other periodic interest			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
RECIPIENT'S name		5 Description			
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations			
City, state, and ZIP code		7 Investment expenses			
Account number (see instructions)		2nd TIN not <input type="checkbox"/>			
2.80"		4.15"			
Form 1099-OID		Cat. No. 14421R		Department of the Treasury - Internal Revenue Service	
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page					

9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0117		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-size: 0.8em;">Form 1099-OID</div>	Original Issue Discount
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2009	1.40"		
		2 Other periodic interest			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
RECIPIENT'S name		5 Description			
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations			
City, state, and ZIP code		7 Investment expenses			
Account number (see instructions)		2nd TIN not <input type="checkbox"/>			
2.80"		4.15"			
Form 1099-OID		Cat. No. 14421R		Department of the Treasury - Internal Revenue Service	
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Exhibit Q

9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Patronage dividends		OMB No. 1545-0118 2009 Form 1099-PATR	Taxable Distributions Received From Cooperatives
PAYER'S name, street address, city, state, ZIP code, and telephone no.		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			
Street address (including apt. no.)		6 Domestic production activities deduction	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.		
City, state, and ZIP code		7 Investment credit			
Account number (see instructions)		8 Work opportunity credit	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.		
2nd TIN not <input type="checkbox"/>		9 Patron's AMT adjustment			
2.80"		10 Other credits and deductions	4.15"		

Form **1099-PATR** Cat. No. 14435F Department of the Treasury - Internal Revenue Service

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9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Patronage dividends		OMB No. 1545-0118 2009 Form 1099-PATR	Taxable Distributions Received From Cooperatives
PAYER'S name, street address, city, state, ZIP code, and telephone no.		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			
Street address (including apt. no.)		6 Domestic production activities deduction	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.		
City, state, and ZIP code		7 Investment credit			
Account number (see instructions)		8 Work opportunity credit	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.		
2nd TIN not <input type="checkbox"/>		9 Patron's AMT adjustment			
		10 Other credits and deductions			

Form **1099-PATR** Cat. No. 14435F Department of the Treasury - Internal Revenue Service

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9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Patronage dividends		OMB No. 1545-0118 2009 Form 1099-PATR	Taxable Distributions Received From Cooperatives
PAYER'S name, street address, city, state, ZIP code, and telephone no.		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			
Street address (including apt. no.)		6 Domestic production activities deduction	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.		
City, state, and ZIP code		7 Investment credit			
Account number (see instructions)		8 Work opportunity credit	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.		
2nd TIN not <input type="checkbox"/>		9 Patron's AMT adjustment			
		10 Other credits and deductions			

Form **1099-PATR** Cat. No. 14435F Department of the Treasury - Internal Revenue Service

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Exhibit R

<div style="display: flex; justify-content: space-between; align-items: center;"> 3131 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 4.5" 1.4" </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 2.83" 3.4" </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 1.4" 3.25" </div>			
PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution \$ 2 Earnings \$		OMB No. 1545-1760 <div style="font-size: 2em; font-weight: bold;">2009</div> Form 1099-Q		Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.			
PAYER'S/TRUSTEE'S federal identification no.		RECIPIENT'S social security number		3 Basis \$				4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/>		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>					
Street address (including apt. no.)		• Coverdell ESA <input type="checkbox"/>							
City, state, and ZIP code									
Account number (see instructions)									

Form **1099-Q** Cat. No. 32223J Department of the Treasury - Internal Revenue Service
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<div style="display: flex; justify-content: space-between; align-items: center;"> 3131 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 4.5" 1.4" </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 2.83" 3.4" </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 1.4" 3.25" </div>			
PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution \$ 2 Earnings \$		OMB No. 1545-1760 <div style="font-size: 2em; font-weight: bold;">2009</div> Form 1099-Q		Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.			
PAYER'S/TRUSTEE'S federal identification no.		RECIPIENT'S social security number		3 Basis \$				4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/>		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>					
Street address (including apt. no.)		• Coverdell ESA <input type="checkbox"/>							
City, state, and ZIP code									
Account number (see instructions)									

Form **1099-Q** Cat. No. 32223J Department of the Treasury - Internal Revenue Service
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<div style="display: flex; justify-content: space-between; align-items: center;"> 3131 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 4.5" 1.4" </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 2.83" 3.4" </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 1.4" 3.25" </div>			
PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution \$ 2 Earnings \$		OMB No. 1545-1760 <div style="font-size: 2em; font-weight: bold;">2009</div> Form 1099-Q		Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.			
PAYER'S/TRUSTEE'S federal identification no.		RECIPIENT'S social security number		3 Basis \$				4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/>		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>					
Street address (including apt. no.)		• Coverdell ESA <input type="checkbox"/>							
City, state, and ZIP code									
Account number (see instructions)									

Form **1099-Q** Cat. No. 32223J Department of the Treasury - Internal Revenue Service

Exhibit S

<div style="display: flex; justify-content: space-between;"> 9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div>		<div style="display: flex; justify-content: space-between;"> 1.40" 50" </div>		<div style="display: flex; justify-content: space-between;"> 1.25" Copy A </div>					
PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2009</div> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
		2a Taxable amount \$		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>					
PAYER'S federal identification number		RECIPIENT'S identification number		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Internal Revenue Service Center File with Form 1096.25"	
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.			
Street address (including apt. no.)		7 Distribution code(s) <input type="checkbox"/> IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other <input type="checkbox"/>					
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions \$					
1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no.				12 State distribution \$	
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$			
Form 1099-R		Cat. No. 14436Q		Department of the Treasury - Internal Revenue Service					
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<div style="display: flex; justify-content: space-between;"> 9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div>		<div style="display: flex; justify-content: space-between;"> 1.40" 50" </div>		<div style="display: flex; justify-content: space-between;"> 1.25" Copy A </div>					
PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2009</div> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
		2a Taxable amount \$		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>					
PAYER'S federal identification number		RECIPIENT'S identification number		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.			
Street address (including apt. no.)		7 Distribution code(s) <input type="checkbox"/> IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other <input type="checkbox"/>					
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions \$					
1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no.				12 State distribution \$	
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$			
Form 1099-R		Cat. No. 14436Q		Department of the Treasury - Internal Revenue Service					

Exhibit T

7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0097		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-S</div>	Proceeds From Real Estate Transactions
FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	1.40"		
		2 Gross proceeds	\$		
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
TRANSFEROR'S name		2.80"			
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>			
City, state, and ZIP code					
Account or escrow number (see instructions)					
5 Buyer's part of real estate tax		\$			

Form **1099-S** Cat. No. 64292E Department of the Treasury - Internal Revenue Service

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7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0097		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-S</div>	Proceeds From Real Estate Transactions
FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	1.40"		
		2 Gross proceeds	\$		
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
TRANSFEROR'S name		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>			
Street address (including apt. no.)					
City, state, and ZIP code					
Account or escrow number (see instructions)		5 Buyer's part of real estate tax			\$

Form **1099-S** Cat. No. 64292E Department of the Treasury - Internal Revenue Service

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7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0097		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Form 1099-S</div>	Proceeds From Real Estate Transactions
FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	1.40"		
		2 Gross proceeds	\$		
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
TRANSFEROR'S name		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>			
Street address (including apt. no.)					
City, state, and ZIP code					
Account or escrow number (see instructions)		5 Buyer's part of real estate tax			\$

Form **1099-S** Cat. No. 64292E Department of the Treasury - Internal Revenue Service

Exhibit U

9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517		2009 Form 1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code					
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)					
Form 1099-SA		Cat. No. 38471D		Department of the Treasury - Internal Revenue Service	
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9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517		2009 Form 1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code					
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)					
Form 1099-SA		Cat. No. 38471D		Department of the Treasury - Internal Revenue Service	
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9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517		2009 Form 1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code					
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)					
Form 1099-SA		Cat. No. 38471D		Department of the Treasury - Internal Revenue Service	

Exhibit V

2009 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		2009 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, 14a, and 15a)	
		\$	
		2 Rollover contributions	
		\$	
TRUSTEE'S or ISSUER'S federal identification no.		3 Roth IRA conversion amount	
		\$	
PARTICIPANT'S social security number		4 Recharacterized contributions	
		\$	
PARTICIPANT'S name		5 Fair market value of account	
		\$	
Street address (including apt. no.)		6 Life insurance cost included in box 1	
		\$	
City, state, and ZIP code		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	
		8 SEP contributions	
		9 SIMPLE contributions	
		\$	
		10 Roth IRA contributions	
		\$	
		11 Check if RMD for 2010 <input type="checkbox"/>	
		12a RMD date	
		12b RMD amount	
		\$	
		13a Postponed contribution	
		\$	
		13b Year	
		13c Code	
		14a Repayments	
		\$	
		14b Code	
		\$	
		15a Other contributions	
		\$	
		15b Code	
		\$	

Form 5498

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

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Exhibit W

7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1815		Coverdell ESA Contribution Information
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	\$	
TRUSTEE/ISSUER'S federal identification no.		2 Rollover contributions		2009 Form 5498-ESA
BENEFICIARY'S social security number		\$		
BENEFICIARY'S name				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				
Form 5498-ESA		Cat. No. 34011J		Department of the Treasury - Internal Revenue Service
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7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1815		Coverdell ESA Contribution Information
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	\$	
TRUSTEE/ISSUER'S federal identification no.		2 Rollover contributions		2009 Form 5498-ESA
BENEFICIARY'S social security number		\$		
BENEFICIARY'S name				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				
Form 5498-ESA		Cat. No. 34011J		Department of the Treasury - Internal Revenue Service
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7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1815		Coverdell ESA Contribution Information
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	\$	
TRUSTEE/ISSUER'S federal identification no.		2 Rollover contributions		2009 Form 5498-ESA
BENEFICIARY'S social security number		\$		
BENEFICIARY'S name				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				
Form 5498-ESA		Cat. No. 34011J		Department of the Treasury - Internal Revenue Service

Exhibit X

2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> TRUSTEE'S name, street address, city, state, and ZIP code <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> </div> <div> 1 Employee or self-employed person's Archer MSA contributions made in 2009 and 2010 for 2009 <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> </div> <div> <div style="border: 1px solid black; padding: 5px; text-align: center;"> 2009 </div> <div style="font-size: small;">OMB No. 1545-1518</div> </div> </div>		HSA, Archer MSA, or Medicare Advantage MSA Information	
2 Total contributions made in 2009 <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		<div style="border: 1px solid black; padding: 5px;">Form 5498-SA</div>			
TRUSTEE'S federal identification number <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>	PARTICIPANT'S social security number <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>	3 Total HSA or Archer MSA contributions made in 2010 for 2009 <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
PARTICIPANT'S name <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		4 Rollover contributions <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>	5 Fair market value of HSA, Archer MSA, or MA MSA <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		
Street address (including apt. no.) <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City, state, and ZIP code <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>					
Account number (see instructions) <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>					
<div style="font-size: x-small;">Form 5498-SA</div>		<div style="font-size: x-small;">Cat. No. 38467V</div>		<div style="font-size: x-small;">Department of the Treasury - Internal Revenue Service</div>	
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page					

2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> TRUSTEE'S name, street address, city, state, and ZIP code <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> </div> <div> 1 Employee or self-employed person's Archer MSA contributions made in 2009 and 2010 for 2009 <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> </div> <div> <div style="border: 1px solid black; padding: 5px; text-align: center;"> 2009 </div> <div style="font-size: small;">OMB No. 1545-1518</div> </div> </div>		HSA, Archer MSA, or Medicare Advantage MSA Information	
2 Total contributions made in 2009 <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		<div style="border: 1px solid black; padding: 5px;">Form 5498-SA</div>			
TRUSTEE'S federal identification number <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>	PARTICIPANT'S social security number <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>	3 Total HSA or Archer MSA contributions made in 2010 for 2009 <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
PARTICIPANT'S name <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		4 Rollover contributions <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>	5 Fair market value of HSA, Archer MSA, or MA MSA <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		
Street address (including apt. no.) <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City, state, and ZIP code <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>					
Account number (see instructions) <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>					
<div style="font-size: x-small;">Form 5498-SA</div>		<div style="font-size: x-small;">Cat. No. 38467V</div>		<div style="font-size: x-small;">Department of the Treasury - Internal Revenue Service</div>	
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page					

2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> TRUSTEE'S name, street address, city, state, and ZIP code <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> </div> <div> 1 Employee or self-employed person's Archer MSA contributions made in 2009 and 2010 for 2009 <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> </div> <div> <div style="border: 1px solid black; padding: 5px; text-align: center;"> 2009 </div> <div style="font-size: small;">OMB No. 1545-1518</div> </div> </div>		HSA, Archer MSA, or Medicare Advantage MSA Information	
2 Total contributions made in 2009 <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		<div style="border: 1px solid black; padding: 5px;">Form 5498-SA</div>			
TRUSTEE'S federal identification number <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>	PARTICIPANT'S social security number <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>	3 Total HSA or Archer MSA contributions made in 2010 for 2009 <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
PARTICIPANT'S name <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		4 Rollover contributions <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>	5 Fair market value of HSA, Archer MSA, or MA MSA <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		
Street address (including apt. no.) <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City, state, and ZIP code <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>					
Account number (see instructions) <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>					
<div style="font-size: x-small;">Form 5498-SA</div>		<div style="font-size: x-small;">Cat. No. 38467V</div>		<div style="font-size: x-small;">Department of the Treasury - Internal Revenue Service</div>	

Exhibit Y

3232 ☐ CORRECTED

PAYER'S name		1 Gross winnings	2 Federal income tax withheld
Street address		3 Type of wager	4 Date won
City, state, and ZIP code		5 Transaction	6 Race
Federal identification number	Telephone number	7 Winnings from identical wagers	8 Cashier
WINNER'S name		9 Winner's taxpayer identification no.	10 Window
Street address (including apt. no.)		11 First I.D.	12 Second I.D.
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ▶		Date ▶	

OMB No. 1545-0238
2009
Form W-2G
Certain Gambling Winnings
For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
File with Form 1096.
Copy A
For Internal Revenue Service Center

Form **W-2G** Cat. No. 10138V Department of the Treasury - Internal Revenue Service

3232 ☐ CORRECTED

PAYER'S name		1 Gross winnings	2 Federal income tax withheld
Street address		3 Type of wager	4 Date won
City, state, and ZIP code		5 Transaction	6 Race
Federal identification number	Telephone number	7 Winnings from identical wagers	8 Cashier
WINNER'S name		9 Winner's taxpayer identification no.	10 Window
Street address (including apt. no.)		11 First I.D.	12 Second I.D.
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ▶		Date ▶	

OMB No. 1545-0238
2009
Form W-2G
Certain Gambling Winnings
For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
File with Form 1096.
Copy A
For Internal Revenue Service Center

Form **W-2G** Cat. No. 10138V Department of the Treasury - Internal Revenue Service

3232 ☐ CORRECTED

PAYER'S name		1 Gross winnings	2 Federal income tax withheld
Street address		3 Type of wager	4 Date won
City, state, and ZIP code		5 Transaction	6 Race
Federal identification number	Telephone number	7 Winnings from identical wagers	8 Cashier
WINNER'S name		9 Winner's taxpayer identification no.	10 Window
Street address (including apt. no.)		11 First I.D.	12 Second I.D.
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ▶		Date ▶	

OMB No. 1545-0238
2009
Form W-2G
Certain Gambling Winnings
For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
File with Form 1096.
Copy A
For Internal Revenue Service Center

Form **W-2G** Cat. No. 10138V Department of the Treasury - Internal Revenue Service

Exhibit Z

Form 1042-S <small>Department of the Treasury Internal Revenue Service</small>		Foreign Person's U.S. Source Income Subject to Withholding		2009 <small>OMB No. 1545-0096</small>		Copy A for Internal Revenue Service	
		<input type="checkbox"/> AMENDED		<input type="checkbox"/> PRO-RATA BASIS REPORTING			
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 Federal tax withheld	
						8 Withholding by other agents	
						9 Total withholding credit	
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN			
11 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				15 Recipient's foreign tax identifying number, if any		16 Country code	
12a WITHHOLDING AGENT'S name				17 NQI's/FLOW-THROUGH ENTITY'S name		18 Country code	
12b Address (number and street)				19a NQI's/Entity's address (number and street)			
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)			
12d City or town, province or state, country, ZIP or foreign postal code				19c City or town, province or state, country, ZIP or foreign postal code			
13a RECIPIENT'S name				13b Recipient code		20 NQI's/Entity's U.S. TIN, if any ▶	
13c Address (number and street)				21 PAYER'S name and TIN (if different from withholding agent's)			
13d Additional address line (room or suite no.)				22 Recipient account number (optional)			
13e City or town, province or state, country, ZIP or foreign postal code				23 State income tax withheld		24 Payer's state tax no.	25 Name of state
				7.25*			

For Privacy Act and Paperwork Reduction Act Notice, see page 16 of the separate instructions. Cat. No. 11386R Form **1042-S** (2009)

Exhibit AA

4444 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Total payments \$		OMB No. 1545-2140 Form 8935 (March 2009)		Airline Payments Report	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		PAYER'S federal identification no.		RECIPIENT'S identification number		Year	
RECIPIENT'S name		2a		2b		Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).	
3.40" →		3a		3b			
Street address (including apt. no.)		4a		4b			
City, state, and ZIP code		5a		5b			
		6a		6b			

Form **8935** (3-2009) Cat. No. 37750T Department of the Treasury - Internal Revenue Service

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4444 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Total payments \$		OMB No. 1545-2140 Form 8935 (March 2009)		Airline Payments Report	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		PAYER'S federal identification no.		RECIPIENT'S identification number		Year	
RECIPIENT'S name		2a		2b		Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).	
		3a		3b			
Street address (including apt. no.)		4a		4b			
City, state, and ZIP code		5a		5b			
		6a		6b			

Form **8935** (3-2009) Cat. No. 37750T Department of the Treasury - Internal Revenue Service

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4444 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Total payments \$		OMB No. 1545-2140 Form 8935 (March 2009)		Airline Payments Report	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		PAYER'S federal identification no.		RECIPIENT'S identification number		Year	
RECIPIENT'S name		2a		2b		Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).	
		3a		3b			
Street address (including apt. no.)		4a		4b			
City, state, and ZIP code		5a		5b			
		6a		6b			

Form **8935** (3-2009) Cat. No. 37750T Department of the Treasury - Internal Revenue Service

26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability.

(Also: Part I, §§ 62, 162, 170, 213, 217, 274, 1016; 1.62–2, 1.162–17, 1.170A–1, 1.213–1, 1.217–2, 1.274–5, 1.1016–3.)

Rev. Proc. 2009–54

SECTION 1. PURPOSE

This revenue procedure updates Rev. Proc. 2008–72, 2008–50 I.R.B. 1286, and provides optional standard mileage rates for taxpayers to use in computing the

deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. This revenue procedure also provides rules under which the amount of ordinary and necessary expenses of local travel or transportation away from home that are paid or incurred by an employee are deemed substantiated under § 1.274–5 of the Income Tax Regulations if a payor (an employer, its agent, or a third party) provides a mileage allowance under a reimbursement or other expense allowance arrangement. The substantiation methods described in this revenue procedure are not mandatory. A

taxpayer may use actual allowable expense amounts to substantiate expenses if the taxpayer maintains adequate records or other sufficient evidence. The Internal Revenue Service prospectively adjusts the business and medical and moving standard mileage rates annually (to the extent warranted).

SECTION 2. SUMMARY OF STANDARD MILEAGE RATES

.01 Standard mileage rates

(1) Business (section 5 below)	50 cents per mile
(2) Charitable contribution (section 7 below)	14 cents per mile
(3) Medical and moving (section 7 below)	16.5 cents per mile

.02 *Determination of standard mileage rates.* An independent contractor on behalf of the Service conducts an annual study of the fixed and variable costs of operating an automobile to determine the business and medical and moving standard mileage rates reflected in this revenue procedure. The charitable contribution standard mileage rate is set by § 170(i) of the Internal Revenue Code.

SECTION 3. BACKGROUND AND CHANGES

.01 Under § 162(a), a taxpayer may deduct the ordinary and necessary expenses the taxpayer pays or incurs during the taxable year in carrying on any trade or business. An employee or self-employed individual may deduct the cost of operating an automobile to the extent that it is used in a trade or business. Under § 262, a taxpayer may not deduct any portion of the cost of operating an automobile attributable to personal use.

.02 Section 274(d) provides, in part, that a taxpayer may not deduct expenses for travel or listed property unless the taxpayer complies with certain substantiation requirements. Under § 280F(d)(4), listed property includes passenger automobiles and any other property used as a means of transportation.

.03 Under § 1.274–5(g) and (j), the Commissioner may prescribe rules and establish methods for taxpayers to use mileage rates and allowances to substanti-

ate the amount of ordinary and necessary expenses of using a vehicle for local transportation and transportation while traveling away from home. Under these rules, mileage allowances that comply with reasonable business practice are treated as (1) equivalent to substantiation, by adequate records or other sufficient evidence, of the amount of transportation expenses for purposes of § 1.274–5(c), and (2) satisfying the requirements of an adequate accounting to the employer of the amount of the expenses for purposes of § 1.274–5(f).

.04 Section 62(a)(2)(A) allows an employee, in determining adjusted gross income, a deduction for the expenses allowed by Part VI (§ 161 and following), subchapter B, chapter 1 of the Code, the employee pays or incurs in performing services as an employee under a reimbursement or other expense allowance arrangement with a payor.

.05 Section 62(c) provides that an arrangement is not treated as a reimbursement or other expense allowance arrangement for purposes of § 62(a)(2)(A) if it—

(1) Does not require the employee to substantiate the expenses to the payor, or

(2) Allows the employee to retain any amount in excess of the substantiated expenses.

The substantiation requirements described in § 62(c) do not apply to an expense to the extent that the Commissioner provides that substantiation is not required.

.06 Under § 1.62–2(c), a reimbursement or other expense allowance arrangement satisfies the requirements of § 62(c) if it meets the requirements of business connection, substantiation, and returning amounts in excess of expenses as specified in the regulations. If an arrangement meets these requirements, all amounts paid under the arrangement are treated as paid under an accountable plan and are excluded from income and wages. If an arrangement does not meet one or more of these requirements, all amounts paid under the arrangement are treated as paid under a nonaccountable plan and are included in the employee's gross income, must be reported as wages or compensation on the employee's Form W–2, and are subject to the withholding and payment of employment taxes. Section 1.62–2(e)(2) provides that substantiation of certain business expenses in accordance with rules prescribed under § 1.274–5(g) are treated as substantiation of the amount of the expenses for purposes of § 1.62–2. Under § 1.62–2(f)(2), the Commissioner may prescribe rules under which an arrangement providing mileage allowances is treated as satisfying the requirement of returning amounts in excess of expenses, even though the employee is not required to return the portion of the allowance for miles of travel substantiated, if the allowance is reasonably calculated not to exceed the amount of the employee's expenses and the employee is required

to return the portion of the allowance for miles of travel not substantiated.

.07 Section 1.62–2(h)(2)(i)(B) provides that if a payor pays a mileage allowance under an arrangement that meets the requirements of § 1.62–2(c)(1), the portion, if any, of the allowance that relates to miles of travel substantiated in accordance with § 1.62–2(e), that exceeds the amount of the employee's expenses deemed substantiated for the travel pursuant to rules prescribed under § 274(d) and § 1.274–5(g), and that the employee is not required to return, is subject to withholding and payment of employment taxes. See §§ 31.3121(a)–3, 31.3231(e)–1(a)(5), 31.3306(b)–2, and 31.3401(a)–4 of the Employment Tax Regulations.

.08 This revenue procedure includes modifications to Rev. Proc. 2008–72 as follows:

(1) Section 5.01 contains revisions to the business standard mileage rate.

(2) Section 7.02 contains revisions to the medical and moving standard mileage rate.

SECTION 4. DEFINITIONS

.01 *Standard mileage rate.* The term “standard mileage rate” means the amount the Service provides for optional use by taxpayers to substantiate the amount of—

(1) Deductible costs of operating for business purposes automobiles (including vans, pickups, or panel trucks) they own or lease, or

(2) Deductible costs of operating automobiles for charitable, medical, or moving expense purposes.

.02 *Transportation expenses.* The term “transportation expenses” means the expenses of operating an automobile for local transportation or transportation away from home.

.03 *Mileage allowance.* The term “mileage allowance” means a payment under a reimbursement or other expense allowance arrangement that is—

(1) Paid for the ordinary and necessary business expenses incurred, or that the payor reasonably anticipates will be incurred, by an employee for transportation expenses in performing services as an employee of the employer,

(2) Reasonably calculated not to exceed the amount of the expenses or the anticipated expenses, and

(3) Paid at the applicable standard mileage rate, a flat rate or stated schedule, or in accordance with any other Service-specified rate or schedule.

.04 *Flat rate or stated schedule.* A mileage allowance is paid at a flat rate or stated schedule if it is paid on a uniform and objective basis for the expenses described in section 4.03 of this revenue procedure. The allowance may be paid periodically at a fixed rate, at a cents-per-mile rate, at a variable rate based on a stated schedule, at a rate that combines any of these rates, or on any other basis that is consistently applied and accords with reasonable business practice. Thus, for example, a periodic payment at a fixed rate to cover the fixed costs (including depreciation or lease payments, insurance, registration and license fees, and personal property taxes) of driving an automobile in performing services as an employee of the employer, coupled with a periodic payment at a cents-per-mile rate to cover the variable costs (including gasoline and all taxes thereon, oil, tires, and routine maintenance and repairs) of using an automobile for those purposes, is an allowance paid at a flat rate or stated schedule. Likewise, a periodic payment at a variable rate based on a stated schedule for different locales to cover the costs of driving an automobile in performing services as an employee is an allowance paid at a flat rate or stated schedule.

.05 *Lease period.* The term “lease period” includes renewal periods.

SECTION 5. BUSINESS STANDARD MILEAGE RATE

.01 *In general.* The standard mileage rate for transportation expenses is 50 cents per mile for all miles of business use.

.02 *Use of the business standard mileage rate.* A taxpayer may use the business standard mileage rate for an automobile that a taxpayer either owns or leases. A taxpayer generally may deduct an amount equal to either the business standard mileage rate times the number of business miles traveled or the actual costs (both fixed and variable) the taxpayer pays or incurs that are allocable to traveling those business miles.

.03 *Business standard mileage rate in lieu of fixed and variable costs.* A taxpayer computes a deduction using the busi-

ness standard mileage rate on a yearly basis and in lieu of computing the fixed and variable costs of the automobile allocable to business purposes (except as provided in section 9.06 of this revenue procedure). Items such as depreciation or lease payments, maintenance and repairs, tires, gasoline (including all taxes thereon), oil, insurance, and license and registration fees are included in fixed and variable costs for this purpose.

.04 *Parking fees, tolls, interest, and taxes.* A taxpayer may deduct, as separate items, parking fees and tolls attributable to use of the automobile for business purposes. A taxpayer also may deduct interest relating to the purchase of the automobile and state and local personal property taxes as separate items to the extent allowable under § 163 or § 164, respectively. Under § 163(h)(2)(A), interest is nondeductible personal interest if it is paid or incurred on indebtedness properly allocable to the trade or business of performing services as an employee. Section 164 provides that state and local taxes a taxpayer pays or incurs in connection with an acquisition or disposition of property are treated as part of the cost of the acquired property or as a reduction in the amount realized on the disposition of the property. If the automobile is operated less than 100 percent for business purposes, a taxpayer must allocate the business and nonbusiness portion of the allowable taxes and interest deduction.

.05 *Depreciation.* For automobiles a taxpayer owns and has placed in service for business purposes, and for which the taxpayer used the business standard mileage rate for any year, 16 cents per mile is treated as depreciation for 2003 and 2004, 17 cents per mile for 2005 and 2006, 19 cents per mile for 2007, 21 cents per mile for 2008 and 2009, and 23 cents per mile for 2010 for those years in which the taxpayer used business standard mileage rate. If the taxpayer used actual costs for one or more of those years, these rates do not apply to any year in which the taxpayer used actual costs. The depreciation described above reduces the basis of the automobile (but not below zero) in determining adjusted basis as required by § 1016.

.06 *Limitations.*

(1) A taxpayer may not use the business standard mileage rate to compute the de-

ductible expenses of (a) automobiles used for hire, such as taxicabs, or (b) five or more automobiles owned or leased by a taxpayer and used simultaneously (such as in fleet operations).

(2) A taxpayer may not use the business standard mileage rate to compute the deductible business expenses of an automobile a taxpayer leases unless the taxpayer uses either the business standard mileage rate or a fixed and variable rate allowance (FAVR allowance) (as provided in section 8 of this revenue procedure) to compute the deductible business expenses of the automobile for the lease period.

(3) A taxpayer may not use the business standard mileage rate to compute the deductible expenses of an automobile for which the taxpayer has (a) claimed depreciation using a method other than straight-line for its estimated useful life, (b) claimed a § 179 deduction, (c) claimed the additional first-year depreciation allowance under, for example, § 168(k) or § 168(n), or (d) used the Accelerated Cost Recovery System (ACRS) under former § 168 or the Modified Accelerated Cost Recovery System (MACRS) under current § 168. By using the business standard mileage rate, the taxpayer has elected to exclude the automobile (if owned) from MACRS pursuant to § 168(f)(1). If, after using the business standard mileage rate, the taxpayer uses actual costs, the taxpayer must use straight-line depreciation for the automobile's remaining estimated useful life (subject to the applicable depreciation deduction limitations under § 280F).

(4) A taxpayer who is an employee of the United States Postal Service may not use the business standard mileage rate and this revenue procedure to compute the amount of the taxpayer's deductible automobile expenses incurred in performing services involving the collection and delivery of mail on a rural route if the taxpayer receives qualified reimbursements (as defined in § 162(o)) for the expenses. See § 162(o) for the rules that apply to these qualified reimbursements.

SECTION 6. RESERVED

SECTION 7. CHARITABLE AND MEDICAL AND MOVING STANDARD MILEAGE RATES

.01 *Charitable.* Section 170(i) provides a standard mileage rate of 14 cents per mile for purposes of computing the charitable contribution deduction for use of an automobile in rendering gratuitous services to a charitable organization under § 170.

.02 *Medical and moving.* The standard mileage rate is 16.5 cents per mile for use of an automobile (1) to obtain medical care described in § 213, or (2) as part of a move for which the expenses are deductible under § 217.

.03 *Charitable or medical and moving standard mileage rates in lieu of variable expenses.* A deduction computed using the applicable standard mileage rate for charitable, medical, or moving expense miles is in lieu of all variable expenses (including gasoline and oil) of the automobile allocable to those purposes. Costs for items such as depreciation or lease payments, insurance, and license and registration fees are not deductible, and are not included in the charitable or medical and moving standard mileage rates.

.04 *Parking fees, tolls, interest, and taxes.* A taxpayer may deduct, as separate items, parking fees and tolls attributable to the use of the automobile for charitable, medical, or moving expense purposes. Interest relating to the purchase of the automobile and state and local personal property taxes are not deductible as charitable, medical, or moving expenses, but they may be deducted as separate items to the extent allowable under § 163 or § 164, respectively.

SECTION 8. FIXED AND VARIABLE RATE ALLOWANCE

.01 *In general.*

(1) The ordinary and necessary expenses an employee pays or incurs in driving an automobile the employee owns or leases in performing services as an employee of the employer are deemed substantiated (in an amount determined under section 9 of this revenue procedure) when a payor reimburses those expenses using a FAVR allowance. A FAVR allowance is a mileage allowance using a flat rate

or stated schedule that combines periodic fixed and variable rate payments that meet all the requirements of this section 8.

(2) A payor must base the amount of a FAVR allowance on data that (a) is derived from the base locality, (b) reflects retail prices paid by consumers, and (c) is reasonable and statistically defensible in approximating the actual expenses employees receiving the allowance would incur as owners of the standard automobile.

.02 *Computation of FAVR allowance.*

(1) *FAVR allowance.* A FAVR allowance includes periodic fixed payments and periodic variable payments. A payor may maintain more than one FAVR allowance. A FAVR allowance that uses the same payor, standard automobile (or an automobile of the same make and model that is comparably equipped), retention period, and business use percentage is considered one FAVR allowance, even though other features of the allowance may vary. A FAVR allowance also includes any optional high mileage payments. However, optional high mileage payments are included in the employee's gross income, are reported as wages or other compensation on the employee's Form W-2, and are subject to withholding and payment of employment taxes when paid. See section 9.05 of this revenue procedure. An optional high mileage payment covers the additional depreciation for a standard automobile attributable to business miles driven and substantiated by the employee for a calendar year in excess of the annual business mileage for that year. If an employee is covered by the FAVR allowance for less than the entire calendar year, the annual business mileage may be prorated on a monthly basis for purposes of the preceding sentence.

(2) *Periodic fixed payment.* A periodic fixed payment covers the projected fixed costs (including depreciation or lease payments, insurance, registration and license fees, and personal property taxes) of driving the standard automobile in performing services as an employee of the employer in a base locality, and must be paid at least quarterly. A payor may compute a periodic fixed payment by (a) dividing the total projected fixed costs of the standard automobile for all years of the retention period, determined at the beginning of the retention period, by the number of periodic fixed payments in the retention period, and

(b) multiplying the resulting amount by the business use percentage.

(3) *Periodic variable payment.* A periodic variable payment covers the projected variable costs (including gasoline and all taxes thereon, oil, tires, and routine maintenance and repairs) of driving a standard automobile in performing services as an employee of the employer in a base locality, and must be paid at least quarterly. A payor may compute a periodic variable payment rate for a computation period by dividing the total projected variable costs for the standard automobile for the computation period, determined at the beginning of the computation period, by the computation period mileage. A computation period may be any period of a year or less. Computation period mileage is the total mileage (business and personal) a payor reasonably projects a standard automobile will be driven during a computation period and equals the retention mileage divided by the number of computation periods in the retention period. For each business mile an employee substantiates for the computation period, a payor must make a periodic variable payment at a rate that does not exceed the rate for that computation period.

(4) *Base locality.* A base locality is the particular geographic locality or region of the United States in which an employee generally pays or incurs the costs of driving an automobile in performing services as an employee of the employer. Thus, for purposes of determining the amount of fixed costs, the base locality is generally the geographic locality or region in which the employee resides. For purposes of determining the amount of variable costs, the base locality is generally the geographic locality or region in which the employee drives the automobile in performing services as an employee of the employer.

(5) *Standard automobile.* A standard automobile is the automobile a payor selects on which a specific FAVR allowance is based.

(6) *Standard automobile cost.* The standard automobile cost for a calendar year may not exceed 95 percent of the sum of (a) the retail dealer invoice cost of the standard automobile in the base locality, and (b) state and local sales or use taxes on the purchase of the automobile. The standard automobile cost may not exceed \$27,300.

(7) *Annual mileage.* Annual mileage is the total mileage (business and personal)

a payor reasonably projects an employee will drive a standard automobile during a calendar year. Annual mileage equals the annual business mileage divided by the business use percentage.

(8) *Annual business mileage.* Annual business mileage is the mileage a payor reasonably projects an employee will drive a standard automobile in performing services as an employee of the employer during the calendar year, but may not be less than 6,250 miles for a calendar year. Annual business mileage equals the annual mileage multiplied by the business use percentage.

(9) *Business use percentage.* A payor determines the business use percentage by dividing the annual business mileage by the annual mileage. The business use percentage may not exceed 75 percent. In lieu of demonstrating the reasonableness of the business use percentage based on records of total mileage and business mileage driven by employees annually, a payor may use a business use percentage that is less than or equal to the following percentages for a FAVR allowance that is paid for the following annual business mileage:

<i>Annual business mileage</i>	<i>Business use percentage</i>
6,250 or more but less than 10,000	45 percent
10,000 or more but less than 15,000	55 percent
15,000 or more but less than 20,000	65 percent
20,000 or more	75 percent

(10) *Retention period.* A retention period is the period in calendar years a payor selects during which the payor expects an employee to drive a standard automobile in performing services as an employee of the employer before the automobile is replaced. The period may not be less than two calendar years.

(11) *Retention mileage.* Retention mileage is the annual mileage multiplied by the number of calendar years in the retention period.

(12) *Residual value.* The residual value of a standard automobile is the projected amount for which it could be sold at the end of the retention period after being

driven the retention mileage. The Service will accept the following safe harbor residual values for a standard automobile computed as a percentage of the standard automobile cost:

<i>Retention period</i>	<i>Residual value</i>
2 years	70 percent
3 years	60 percent
4 years	50 percent

.03 *FAVR allowance in lieu of fixed and variable costs.*

(1) A reimbursement computed using a FAVR allowance is in lieu of the employee's deduction of all the fixed and

variable costs the employee pays or incurs in driving the automobile in performing services as an employee of the employer, except as provided in section 9.06 of this revenue procedure. Items such as depreci-

ation or lease payments, maintenance and repairs, tires, gasoline (including all taxes thereon), oil, insurance, license and registration fees, and personal property taxes

are included in fixed and variable costs for this purpose.

(2) An employee may deduct, as separate items, parking fees and tolls attributable to the employee driving the standard automobile in performing services as an employee of the employer. Similarly, an employee may deduct, as a separate item, interest relating to the purchase of the standard automobile to the extent that the interest is an allowable deduction under § 163.

.04 Depreciation.

(1) A payor may not provide a FAVR allowance for an automobile for which an employee has (a) claimed depreciation using a method other than straight-line for its estimated useful life, (b) claimed a § 179 deduction, (c) claimed the additional first-year depreciation allowance under, for example, § 168(k) or § 168(n), or (d) used ACRS under former § 168 or MACRS under current § 168. If an employee uses actual costs for an owned automobile that has been covered by a FAVR allowance, the employee must use straight-line depreciation for the automobile's remaining estimated useful life (subject to the applicable depreciation deduction limitations under § 280F).

(2) Except as provided in section 8.04(3) of this revenue procedure, the total amount of the depreciation component for the retention period a payor includes in computing the periodic fixed payments for that retention period may not exceed the excess of the standard automobile cost over the residual value of the standard automobile. In addition, the total amount of the depreciation component may not exceed the sum of the annual § 280F limitations on depreciation in effect at the beginning of the retention period that apply to the standard automobile during the retention period.

(3) If the depreciation component of periodic fixed payments exceeds the limitations in section 8.04(2) of this revenue procedure, the Service will treat that section as satisfied if the total annual amount of the FAVR (periodic fixed and variable) payments a payor makes to an employee driving 80 percent of the annual business mileage of the standard automobile does not exceed the business standard mileage rate for that year (under section 5.01 of the applicable revenue procedure) multiplied by 80 percent of the annual business mileage of the standard automobile.

(4) The depreciation included in each periodic fixed payment portion of a FAVR allowance paid with respect to an automobile reduces the basis of the automobile (but not below zero) in determining adjusted basis as required by § 1016. See section 8.07(2) of this revenue procedure for the requirement that the employer report the depreciation component of a periodic fixed payment to the employee.

.05 FAVR allowance limitations.

(1) A payor may provide a FAVR allowance only to an employee who substantiates to the payor for a calendar year at least 5,000 miles driven in performing services as an employee of the employer or, if greater, 80 percent of the annual business mileage of that FAVR allowance. If the employee is covered by the FAVR allowance for less than the entire calendar year, the payor may prorate these limits on a monthly basis.

(2) A payor may not provide a FAVR allowance to a control employee (as defined in § 1.61-21(f)(5) and (6), excluding the \$100,000 limitation in paragraph (f)(5)(iii)).

(3) A payor may not provide a FAVR allowance if at any time during a calendar year a majority of the employees the FAVR allowance covers are management employees.

(4) A payor may not provide a FAVR allowance to any employee unless at all times during a calendar year FAVR allowances provided by the payor cover at least five employees in total.

(5) A payor may provide a FAVR allowance only for an automobile (a) the employee receiving the payment owns or leases, (b) the cost of which, as a new vehicle (whether or not purchased new by the employee), was at least 90 percent of the standard automobile cost included in determining the FAVR allowance for the first calendar year the employee receives the allowance for that automobile, and (c) for which the model year does not differ from the current calendar year by more than the number of years in the retention period.

(6) A payor may not provide a FAVR allowance for an automobile an employee leases for which the employee has used actual expenses to compute the deductible business expenses of the automobile for any year during the lease period.

(7) The insurance cost component of a FAVR allowance must be based on the

rates charged in the base locality for insurance coverage on the standard automobile during the current calendar year without considering rate-increasing factors such as poor driving records or young drivers.

(8) A payor may provide a FAVR allowance only to an employee whose insurance coverage limits on the automobile for which the FAVR allowance is paid are at least equal to the insurance coverage limits used to compute the periodic fixed payment under that FAVR allowance.

.06 Employee reporting. Within 30 days after a FAVR allowance initially covers an employee's automobile, or again covers the automobile if coverage has lapsed, the employee by written declaration must provide the payor with the following information: (1) the make, model, and year of the employee's automobile, (2) written proof of the insurance coverage limits on the automobile, (3) the odometer reading of the automobile, (4) if owned, the purchase price of the automobile or, if leased, the price at which the automobile is ordinarily sold by retailers (the gross capitalized cost of the automobile), and (5) if owned, whether the employee has claimed depreciation for the automobile using any of the depreciation methods prohibited by section 8.04(1) of this revenue procedure or, if leased, whether the employee has computed deductible business expenses for the automobile using actual expenses. The employee must provide the information in (1), (2), and (3) to the payor within 30 days after the beginning of each calendar year that a FAVR allowance covers the employee's automobile.

.07 Payor recordkeeping and reporting.

(1) The payor or its agent must maintain written records stating (a) the statistical data and projections on which the FAVR allowance payments are based, and (b) the information the employees provided under section 8.06 of this revenue procedure.

(2) Within 30 days of the end of each calendar year, the payor must provide each employee covered by a FAVR allowance during that year with a statement that lists the amount of depreciation included in each periodic fixed payment portion of the FAVR allowance paid during that calendar year to an automobile owner and explains that by receiving a FAVR allowance the employee has elected to exclude the automobile from the Modified Accelerated Cost Recovery System under § 168(f)(1).

For automobile lessees, the statement must explain that by receiving the FAVR allowance the employee may not compute the deductible business expenses of the automobile using actual expenses for the lease period.

.08 *Failure to meet section 8 requirements.* If an employee receives a mileage allowance that fails to meet one or more of the requirements of this section 8, the employee may not be treated as covered by any FAVR allowance of the payor during the period of the failure. Nevertheless, the expenses to which that mileage allowance relates may be deemed substantiated using the method described in sections 5, 9.01(1), and 9.02 of this revenue procedure to the extent the requirements of those sections are met.

SECTION 9. APPLICATION

.01 If a payor pays a mileage allowance in lieu of reimbursing actual transportation expenses an employee incurs or may incur, the amount of the expenses that is deemed substantiated to the payor is either:

(1) For any mileage allowance other than a FAVR allowance, the lesser of the amount paid under the mileage allowance or the applicable standard mileage rate in section 5.01 of this revenue procedure multiplied by the number of business miles the employee substantiates; or

(2) For a FAVR allowance, the amount paid under the FAVR allowance less the sum of (a) any periodic variable rate payment that relates to miles in excess of the business miles the employee substantiates and that the employee fails to return to the payor although required to do so, (b) any portion of a periodic fixed payment that relates to a period during which the employee is treated as not covered by the FAVR allowance and that the employee fails to return to the payor although required to do so, and (c) any optional high mileage payments.

.02 If the amount of transportation expenses is deemed substantiated under the rules provided in section 9.01 of this revenue procedure, and the employee actually substantiates to the payor the elements of time, place (or use), and business purpose of the transportation expenses in accordance with paragraphs (b)(2) (travel away from home) and (b)(6) (listed property, which includes passenger automobiles and

any other property used as a means of transportation) of § 1.274-5T, and paragraph (c) of § 1.274-5, the employee is deemed to satisfy the adequate accounting requirements of § 1.274-5(f) as well as the requirement to substantiate by adequate records or other sufficient evidence for purposes of § 1.274-5(c).

.03 An arrangement providing mileage allowances will be treated as satisfying the requirement of § 1.62-2(f)(2) on returning amounts in excess of expenses as follows:

(1) For a mileage allowance (other than a FAVR allowance) paid only at a cents-per-mile rate, the requirement to return excess amounts is treated as satisfied if the employee is required to return within a reasonable period of time (as defined in § 1.62-2(g)) any portion of the allowance that relates to miles of travel not substantiated by the employee, even though the arrangement does not require the employee to return the portion of the allowance that relates to the miles of travel substantiated and that exceeds the amount of the employee's expenses deemed substantiated. For example, assume a payor provides an employee an advance mileage allowance of \$120.00 based on an anticipated 200 business miles at 60 cents per mile (at a time when the business standard mileage rate is 50 cents per mile), and the employee substantiates 120 business miles. The requirement to return excess amounts is treated as satisfied if the employee is required to return the portion of the allowance that relates to the 80 unsubstantiated business miles (\$40.00) even though the employee is not required to return the portion of the allowance (\$12.00) that exceeds the amount of the employee's expenses deemed substantiated under section 9.01 of this revenue procedure (\$60.00) for the 120 substantiated business miles. However, the \$12.00 excess portion of the allowance is treated as paid under a nonaccountable plan as discussed in section 9.05.

(2) For a mileage allowance (other than a FAVR allowance) paid other than only at a cents-per-mile rate, the requirement to return excess amounts is treated as satisfied if the employee is required to return within a reasonable period of time (as defined in § 1.62-2(g)) any portion of the allowance that exceeds the product of the standard mileage rate and the number of miles of travel the employee substantiates.

For example, assume a payor provides an employee an advance mileage allowance of \$400 per month plus 20 cents per mile based on an anticipated 2000 miles for a total of \$800 (at a time when the business standard mileage rate is 50 cents per mile), and the employee substantiates 1000 business miles. The requirement to return excess amounts is treated as satisfied if the employee is required to return \$300, the portion of the allowance that exceeds the product of the standard mileage rate and the miles substantiated (\$500).

(3) For a FAVR allowance, the requirement to return excess amounts is treated as satisfied if the employee is required to return, within a reasonable period of time (as defined in § 1.62-2(g)), (a) the portion (if any) of the periodic variable payment received that relates to miles in excess of the business miles the employee substantiates, and (b) the portion (if any) of a periodic fixed payment that relates to a period during which the employee was not covered by the FAVR allowance.

.04 An employee is not required to include in gross income the portion of a mileage allowance received from a payor that is less than or equal to the amount deemed substantiated under section 9.01 of this revenue procedure, provided the employee substantiates in accordance with section 9.02. See § 1.274-5T(f)(2)(i). Assuming that the remaining requirements for an accountable plan provided in § 1.62-2 are satisfied, that portion of the allowance is treated as paid under an accountable plan, is not reported as wages or other compensation on the employee's Form W-2, and is exempt from withholding and payment of employment taxes. See § 1.62-2(c)(2) and (c)(4).

.05 An employee is required to include in gross income the portion of a mileage allowance received from a payor that exceeds the amount deemed substantiated under section 9.01 of this revenue procedure. See § 1.274-5T(f)(2)(ii). In addition, the excess portion of the allowance is treated as paid under a nonaccountable plan, is reported as wages or other compensation on the employee's Form W-2, and is subject to withholding and payment of employment taxes. See § 1.62-2(c)(3)(ii), (c)(5), and (h)(2)(i)(B).

.06 If an employee's substantiated expenses are less than the employee's actual expenses, the following rules apply:

(1) Except as otherwise provided in section 9.06(2) of this revenue procedure on leased automobiles, if the amount of the expenses deemed substantiated under the rules provided in section 9.01 of this revenue procedure is less than the amount of the employee's business transportation expenses, the employee may claim an itemized deduction for the amount by which the business transportation expenses exceed the amount that is deemed substantiated, provided the employee substantiates all the business transportation expenses (not just the excess over the business standard mileage rate), includes on Form 2106, *Employee Business Expenses*, the deemed substantiated portion of the mileage allowance received from the payor, and includes in gross income the portion (if any) of the mileage allowance received from the payor that exceeds the amount deemed substantiated. See § 1.274-5T(f)(2)(iii). However, for purposes of claiming this itemized deduction, the employee is not required to substantiate the amount of the expenses if the employee is claiming a deduction that is equal to or less than the applicable standard mileage rate multiplied by the number of business miles the employee substantiated minus the amount deemed substantiated under section 9.01 of this revenue procedure. The itemized deduction is subject to the 2-percent floor on miscellaneous itemized deductions in § 67.

(2) An employee whose business transportation expenses for a leased automobile are deemed substantiated under section 9.01(1) of this revenue procedure (relating to an allowance other than a FAVR allowance) may not claim a deduction based on actual expenses under section 9.06(1) unless the employee does so consistently beginning with the first business use of the automobile after December 31, 1997. An employee whose business transportation expenses for a leased automobile are deemed substantiated under section 9.01(2) of this revenue procedure (relating to a FAVR allowance) may not claim a deduction based on actual expenses.

.07 An employee may deduct an amount computed under section 5.01 of this revenue procedure only as an itemized deduction. This itemized deduction is subject to the 2-percent floor on miscellaneous itemized deductions in § 67.

.08 A self-employed individual may deduct an amount computed under section 5.01 of this revenue procedure in determining adjusted gross income under § 62(a)(1).

SECTION 10. WITHHOLDING AND PAYMENT OF EMPLOYMENT TAXES

.01 The portion of a mileage allowance (other than a FAVR allowance), if any, that relates to the miles of business travel substantiated and that exceeds the amount deemed substantiated for those miles under section 9.01(1) of this revenue procedure is treated as paid under a nonaccountable plan and is subject to withholding and payment of employment taxes. See § 1.62-2(h)(2)(i)(B).

(1) In the case of a mileage allowance paid as a reimbursement, the excess described in section 10.01 of this revenue procedure is subject to withholding and payment of employment taxes in the payroll period in which a payor reimburses the expenses for the business miles substantiated. See § 1.62-2(h)(2)(i)(B)(2).

(2) In the case of a mileage allowance paid as an advance, the excess described in section 10.01 of this revenue procedure is subject to withholding and payment of employment taxes no later than the first payroll period following the payroll period in which the business miles for which the advance was paid are substantiated. See § 1.62-2(h)(2)(i)(B)(3). If some or all of the business miles for which the advance was paid are not substantiated within a reasonable period of time and the employee does not return the portion of the allowance that relates to those miles within a reasonable period of time, the portion of the allowance that relates to those miles is subject to withholding and payment of employment taxes no later than the first payroll period following the end of the reasonable period. See § 1.62-2(h)(2)(i)(A).

(3) In the case of a mileage allowance that is not computed on the basis of a fixed amount per mile of travel (for example, a mileage allowance that combines periodic fixed and variable rate payments, but that does not satisfy the requirements of section 8 of this revenue procedure), the payor must compute periodically (no less frequently than quarterly) the amount, if any, that exceeds the amount deemed substantiated under section 9.01(1) of this

revenue procedure by comparing the total mileage allowance paid for the period to the standard mileage rate in section 5.01 of this revenue procedure multiplied by the number of business miles the employee substantiated for the period. Any excess is subject to withholding and payment of employment taxes no later than the first payroll period following the payroll period in which the excess is computed. See § 1.62-2(h)(2)(i)(B)(4).

(4) For example, assume a payor provides employees a mileage allowance under an arrangement that otherwise meets the requirements of an accountable plan at a rate of 60 cents per mile (when the business standard mileage rate is 50 cents per mile). The payor does not require the return of the portion of the allowance that exceeds the business standard mileage rate for the business miles substantiated (10 cents). In June, the payor advances an employee \$300.00 for 500 miles to be traveled during the month. In July, the employee substantiates to the payor 400 business miles traveled in June and returns \$60.00 to the payor for the 100 business miles not traveled. The amount deemed substantiated for the 400 miles traveled is \$200.00 and the employee is not required to return \$40.00. No later than the first payroll period following the payroll period in which the 400 business miles traveled are substantiated, the payor must withhold and pay employment taxes on \$40.00.

.02 The portion of a FAVR allowance, if any, that exceeds the amount deemed substantiated for those miles under section 9.01(2) of this revenue procedure is subject to withholding and payment of employment taxes. See § 1.62-2(h)(2)(i)(B).

(1) Any periodic variable rate payment that relates to miles in excess of the business miles an employee substantiates and that the employee fails to return within a reasonable period, or any portion of a periodic fixed payment that relates to a period during which the employee is treated as not covered by the FAVR allowance and that the employee fails to return within a reasonable period, is subject to withholding and payment of employment taxes no later than the first payroll period following the end of the reasonable period. See § 1.62-2(h)(2)(i)(A).

(2) Any optional high mileage payment is subject to withholding and payment of employment taxes when paid.

.03 All payments to an employee under a mileage allowance are treated as paid under a nonaccountable plan if the arrangement evidences a pattern of abuse. An arrangement evidences a pattern of abuse if, for example, it has no process to determine when an allowance exceeds the amount that may be deemed substantiated and the arrangement routinely pays allowances in excess of the amount that may be deemed substantiated without (1) requiring actual substantiation or repayment of the excess amount, or (2) treating the excess allowances as wages for employment tax purposes. See § 62(c), § 1.62-2(k), and Rev. Rul. 2006-56, 2006-2 C.B. 874. Thus, these payments are included in the

employee's gross income, are reported as wages or other compensation on the employee's Form W-2, and are subject to withholding and payment of employment taxes. See §§ 1.62-2(c)(3), (c)(5), and (h)(2).

SECTION 11. EFFECTIVE DATE

This revenue procedure is effective for (1) deductible transportation expenses paid or incurred on or after January 1, 2010, and (2) mileage allowances or reimbursements paid to an employee or to a charitable volunteer (a) on or after January 1, 2010, and (b) for transportation expenses the employee or charita-

ble volunteer pays or incurs on or after January 1, 2010.

SECTION 12. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2008-72 is superseded.

DRAFTING INFORMATION

The principal author of this revenue procedure is Bernard P. Harvey of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this revenue procedure, contact Mr. Harvey at (202) 622-4930 (not a toll-free call).

Part IV. Items of General Interest

Temporary Closing of the Determination Letter Program for Adopters of Pre-Approved Defined Benefit Plans

Announcement 2009–85

On February 22, 2010, the Service will temporarily stop accepting applications for determination letters for defined benefit plans that are filed on Form 5307, *Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans* for the GUST¹ program. The Service is taking this action because all pre-approved (*i.e.*, master and prototype and volume submitter) defined benefit plans are required to be restated to comply with items identified for review in Notice 2007–3, 2007–1 C.B. 255 (“2006 Cumulative List”), including the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. 107–16, (“EGTRRA”) (with technical corrections made by the Job Creation and Worker Assistance Act of 2002 (JCWAA), Pub. L. 104–147), the Pension Funding Equity Act of 2004 (PFEA), Pub. L. 108–218, the American Jobs Creation Act of 2004 (AJCA), Pub. L. 108–357, the Gulf Opportunity Zone Act of 2005 (GOZA), Pub. L. 109–135, and certain law changes under the Pension Protection Act of 2006 (PPA ’06), Pub. L. 109–280 (“restated pre-approved plans”). These restated pre-approved plans will be submitted to the Service for a determination letter (if needed) using Form 5307 during a period of approximately two years, which the Service expects to announce early in 2010. The temporary hiatus in accepting Form 5307 applications will allow the Service to prepare to receive the applications submitted by adopters of these restated pre-approved plans.

Rev. Proc. 2007–44, 2007–2 C.B. 54, and Rev. Proc. 2005–16, 2005–1 C.B. 674, describe a staggered remedial amendment system for plans that are qualified under § 401(a) of the Internal Revenue Code,

with five-year amendment/approval cycles for individually designed plans and six-year cycles for pre-approved plans. The submission period for the initial six-year cycle for sponsors and practitioners maintaining pre-approved defined benefit plans ran from February 1, 2007 to January 31, 2008. Sponsors and practitioners were required to restate their pre-approved defined benefit plans for EGTRRA and other changes in plan qualification requirements described in the 2006 Cumulative List, and apply for new opinion and advisory letters during this submission period. As provided in Rev. Proc. 2007–44, when the review of the pre-approved defined benefit plans is near completion, the Service will publish an announcement providing the date by which adopting employers must adopt the newly approved plans. This date will also be the deadline for adopting employers to file Form 5307 determination letter applications for their restated pre-approved defined benefit plans. The Service expects to publish this announcement early in 2010 and anticipates that adopting employers will have approximately two years to adopt the restated plans and request determination letters.

In order to prepare to receive the Form 5307 applications for the restated defined benefit plans that will be filed starting in 2010, the Service will temporarily stop accepting determination letter applications for defined benefit plans filed on Form 5307, beginning February 22, 2010. The Service will continue to process determination letter applications for defined benefit plans filed on Form 5307 before February 22, 2010, provided the plan has a favorable GUST opinion or advisory letter. Any determination letter application for a defined benefit plan filed on Form 5307 postmarked on or after February 22, 2010 and before the opening of the period of approximately two years for adopting the restated pre-approved defined benefit plans will be returned to the applicant.

This announcement does not affect the ability of adopting employers to apply for

determination letters on Form 5307 for pre-approved defined contribution plans. See Announcement 2008–23, 2008–1 C.B. 731. This announcement also does not affect the ability of adopting employers of pre-approved plans (whether defined benefit or defined contribution) to apply on Form 5307 for a determination letter for plan amendments related to a voluntary correction program (VCP) submission or as required under the correction on audit program (Audit CAP), under the procedures described in Rev. Proc. 2008–50, 2008–35 I.R.B. 464.

Announcement of Disciplinary Sanctions From the Office of Professional Responsibility

Announcement 2009–87

The Office of Professional Responsibility (OPR) announces recent disciplinary sanctions involving attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers. These individuals are subject to the regulations governing practice before the Internal Revenue Service (IRS), which are set out in Title 31, Code of Federal Regulations, Part 10, and which are published in pamphlet form as Treasury Department Circular No. 230. The regulations prescribe the duties and restrictions relating to such practice and prescribe the disciplinary sanctions for violating the regulations.

The disciplinary sanctions to be imposed for violation of the regulations are:

Disbarred from practice before the IRS—An individual who is disbarred is not eligible to represent taxpayers before the IRS.

Suspended from practice before the IRS—An individual who is suspended is not eligible to represent taxpayers before the IRS during the term of the suspension.

Censured in practice before the IRS—Censure is a public reprimand. Un-

¹ The term “GUST” refers to the following:

- the Uruguay Round Agreements Act, Pub. L. 103–465;
- the Uniformed Services Employment and Reemployment Rights Act of 1994, Pub. L. 103–353;
- the Small Business Job Protection Act of 1996, Pub. L. 104–188;
- the Taxpayer Relief Act of 1997, Pub. L. 105–34;
- the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105–206; and
- the Community Renewal Tax Relief Act of 2000, Pub. L. 106–554.

like disbarment or suspension, censure does not affect an individual's eligibility to represent taxpayers before the IRS, but OPR may subject the individual's future representations to conditions designed to promote high standards of conduct.

Monetary penalty—A monetary penalty may be imposed on an individual who engages in conduct subject to sanction or on an employer, firm, or entity if the individual was acting on its behalf and if it knew, or reasonably should have known, of the individual's conduct.

Disqualification of appraiser—An appraiser who is disqualified is barred from presenting evidence or testimony in any administrative proceeding before the Department of the Treasury or the IRS.

Under the regulations, attorneys, certified public accountants, enrolled agents, enrolled actuaries, and enrolled retirement plan agents may not assist, or accept assistance from, individuals who are suspended or disbarred with respect to matters constituting practice (*i.e.*, representation) before the IRS, and they may not aid or abet suspended or disbarred individuals to practice before the IRS.

Disciplinary sanctions are described in these terms:

Disbarred by decision after hearing, Suspended by decision after hearing, Censured by decision after hearing, Monetary penalty imposed after hearing, and Disqualified after hearing—An administrative law judge (ALJ) conducted an evidentiary hearing upon OPR's complaint alleging violation of the regulations and issued a decision imposing one of these sanctions. After 30 days from the

issuance of the decision, in the absence of an appeal, the ALJ's decision became the final agency decision.

Disbarred by default decision, Suspended by default decision, Censured by default decision, Monetary penalty imposed by default decision, and Disqualified by default decision—An ALJ, after finding that no answer to OPR's complaint had been filed, granted OPR's motion for a default judgment and issued a decision imposing one of these sanctions.

Disbarment by decision on appeal, Suspended by decision on appeal, Censured by decision on appeal, Monetary penalty imposed by decision on appeal, and Disqualified by decision on appeal—The decision of the ALJ was appealed to the agency appeal authority, acting as the delegate of the Secretary of the Treasury, and the appeal authority issued a decision imposing one of these sanctions.

Disbarred by consent, Suspended by consent, Censured by consent, Monetary penalty imposed by consent, and Disqualified by consent—In lieu of a disciplinary proceeding being instituted or continued, an individual offered a consent to one of these sanctions and OPR accepted the offer. Typically, an offer of consent will provide for: suspension for an indefinite term; conditions that the individual must observe during the suspension; and the individual's opportunity, after a stated number of months, to file with OPR a petition for reinstatement affirming compliance with the terms of the consent and affirming current eligibility to practice (*i.e.*, an active professional

license or active enrollment status). An enrolled agent or an enrolled retirement plan agent may also offer to resign in order to avoid a disciplinary proceeding.

Suspended by decision in expedited proceeding, Suspended by default decision in expedited proceeding, Suspended by consent in expedited proceeding—OPR instituted an expedited proceeding for suspension (based on certain limited grounds, including loss of a professional license and criminal convictions).

OPR has authority to disclose the grounds for disciplinary sanctions in these situations: (1) an ALJ or the Secretary's delegate on appeal has issued a decision on or after September 26, 2007, which was the effective date of amendments to the regulations that permit making such decisions publicly available; (2) the individual has settled a disciplinary case by signing OPR's "consent to sanction" form, which requires consenting individuals to admit to one or more violations of the regulations and to consent to the disclosure of the individual's own return information related to the admitted violations (for example, failure to file Federal income tax returns); or (3) OPR has issued a decision in an expedited proceeding for suspension.

Announcements of disciplinary sanctions appear in the Internal Revenue Bulletin at the earliest practicable date. The sanctions announced below are alphabetized first by the names of states and second by the last names of individuals. Unless otherwise indicated, section numbers (*e.g.*, §10.51) refer to the regulations.

City & State	Name	Professional Designation	Disciplinary Sanction	Effective Date(s)
Arizona				
Mesa	Jackson, Jeff C.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from November 24, 2009

City & State	Name	Professional Designation	Disciplinary Sanction	Effective Date(s)
Iowa				
Bettendorf	Williamson, Kyle D.	Attorney	Suspended by default decision in expedited proceeding under §10.82 (conviction under 18 U.S.C. § 1344, bank fraud; 18 U.S.C. § 1028(a)(1), aggravated identity theft; and 18 U.S.C. § 513(a), forged securities)	Indefinite from December 1, 2009
California				
Beverly Hills	Jason, Robert M.	Attorney	Suspended by default decision in expedited proceeding under §10.82 (suspension of attorney license)	Indefinite from December 1, 2009
Colorado				
Lakewood	Bidwell, Larry C.	Enrolled Agent	Suspended by ALJ default decision for violation of § 10.51 (willfully failing to timely file, or willfully failing to file a personal Federal income tax return)	Indefinite from August 17, 2009
Georgia				
Dahlonega	Powell, Jr., George E.	Attorney	Suspended by decision in expedited proceeding under § 10.82 (suspension of attorney license)	Indefinite from December 1, 2009
Illinois				
Northbrook	Solovy, Dean E.	Attorney/CPA	Disbarred by ALJ default decision for violation of § 10.51 (willfully failing to timely file, or willfully failing to file a personal Federal income tax return)	Indefinite from July 14 , 2009
Indiana				
Gary	Holland, III, Robert M.	Attorney	Suspended by decision in expedited proceeding under § 10.82 (suspension of attorney license)	Indefinite from November 23, 2009
Evansville	Perry, Teresa L.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (suspension of attorney license)	Indefinite from November 24, 2009

City & State	Name	Professional Designation	Disciplinary Sanction	Effective Date(s)
New Jersey				
Cherry Hill	Sinko, Michael	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 18 U.S.C. § 1956(h), money laundering conspiracy; 18 U.S.C. § 1953(a)(3)(B), money laundering)	Indefinite from November 13, 2009
New York				
Long Beach	Feerst, Barry R.	Attorney	Suspended by decision in expedited proceeding under § 10.82 (conviction under 18 U.S.C. § 371, conspiracy to defraud the united states)	Indefinite from November 12, 2009
South Setauket	Rosner, Robert J.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 18 U.S.C. § 201(c)(1)(B), bribery of a public official)	Indefinite from November 13, 2009
Pennsylvania				
Lock Haven	Coploff, Larry	Attorney	Disbarred by ALJ default decision for violation of § 10.51 (willfully failing to timely file, or willfully failing to file a personal Federal income tax return)	Indefinite from September 9, 2009
Virginia				
Fairfax	Hoang, John T.	CPA	Suspended by decision in expedited proceeding under § 10.82 (permanently enjoined by U.S. district court from representing taxpayers under examination and from other tax-related activities)	Indefinite from October 21, 2009

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.

ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.

PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

Numerical Finding List¹

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